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From: General Secretariat of the Council
To: Delegations

Subject: Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulations (EU) 2018/841 as regards the scope, simplifying the compliance rules, setting out the targets of the Member States for 2030 and committing to the collective achievement of climate neutrality by 2035 in the land use, forestry and agriculture sector, and (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review

- First trilogue

Delegations will find in the Annex, for information, the 4-column table for the first trilogue on the above-mentioned proposal, which took place in Brussels, on 5 September 2022.

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulations (EU) 2018/841 as regards the scope, simplifying the compliance rules, setting out the targets of the Member States for 2030 and committing to the collective achievement of climate neutrality by 2035 in the land use, forestry and agriculture sector, and (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review

(Text with EEA relevance)

2021/0201(COD)

Table for Trilogue on 5 September, 2022

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
1	2021/0201 (COD)	2021/0201 (COD)	2021/0201 (COD)	
Proposal Title				
2	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulations (EU) 2018/841 as regards the scope, simplifying the compliance rules, setting out the targets of the Member States for 2030 and committing to the collective	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulations (EU) 2018/841 as regards the scope, simplifying the <u>reporting and</u> compliance rules, <u>and</u> setting out the targets of the Member States for 2030 and committing to the	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulations (EU) 2018/841 as regards the scope, simplifying the compliance rules, and setting out the targets of the Member States for 2030 and committing to the collective	

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	achievement of climate neutrality by 2035 in the land use, forestry and agriculture sector, and (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review (Text with EEA relevance)	collective achievement of climate neutrality by 2035 in <u>from 2026 to 2030 for</u> the land use, forestry and agriculture sector, and (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review (Text with EEA relevance)	achievement of climate neutrality by 2035 in the land use, forestry and agriculture sector, and (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review (Text with EEA relevance)	
3	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	
Citation 1				
4	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	
Citation 2				
5	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	
Citation 3				
6	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,	

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Citation 4				
7	Having regard to the opinion of the European Economic and Social Committee ¹ , 1. OJ C [...], [...], p. [...].	Having regard to the opinion of the European Economic and Social Committee ¹ , 1. OJ C [...], [...], p. [...].	Having regard to the opinion of the European Economic and Social Committee ¹ , 1. OJ C [...], [...], p. [...].	
Citation 5				
8	Having regard to the opinion of the Committee of the Regions ¹ , 1. OJ C [...], [...], p. [...].	Having regard to the opinion of the Committee of the Regions ¹ , 1. OJ C [...], [...], p. [...].	Having regard to the opinion of the Committee of the Regions ¹ , 1. OJ C [...], [...], p. [...].	
Citation 6				
9	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	
Formula				
10	Whereas:	Whereas:	Whereas:	
Recital 1				
11	(1) The Paris Agreement, adopted in December 2015 under the United Nations Framework Convention on Climate Change (UNFCCC) entered into force in November 2016 (“the Paris Agreement”). Its Parties have agreed to hold the increase in the global average temperature well	(1) The Paris Agreement, adopted in December 2015 under the United Nations Framework Convention on Climate Change (UNFCCC) entered into force in November 2016 (“the Paris Agreement”). Its Parties have agreed to hold the increase in the global average temperature well	(1) The Paris Agreement, adopted in December 2015 under the United Nations Framework Convention on Climate Change (UNFCCC) entered into force in November 2016 (“the Paris Agreement”). Its Parties have agreed to hold the increase in the global average temperature well	

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	<p>below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels.</p>	<p>below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels. <u><i>By adopting the Glasgow Climate Pact, the Parties to the Paris Agreement recognised that limiting the increase in the global average temperature to 1,5 °C above pre-industrial levels would significantly reduce the risks and impacts of climate change, and they committed to strengthening their 2030 targets by the end of 2022 to close the ambition gap, in line with the findings of the Intergovernmental Panel on Climate Change (IPCC). This should be done in a manner that is equitable and respects the principle of common but differentiated responsibilities and respective capabilities, in the light of different national circumstances. The revision of the Regulation on land use, land use change and forestry (LULUCF) is a unique opportunity to contribute to stepping up the Union's climate action before the 27th session of the Conference of the Parties (COP 27) to the UNFCCC in Egypt.</i></u></p>	<p>below 2 °C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1,5 °C above pre-industrial levels.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 1a				
11a		<p><u><i>(1a) The Union's actions and policies have so far been insufficient to halt the loss of biodiversity and achieve the 2020 Aichi Biodiversity Targets. In its report 'The European environment —state and outlook 2020: knowledge for transition to a sustainable Europe', the European Environment Agency notes that "Europe continues to lose biodiversity at an alarming rate and many agreed policy targets will not be achieved. Assessments of species and habitats protected under the Habitats Directive show predominantly unfavourable conservation status at 60 % for species and 77 % for habitats."¹. A 2021 Joint Research Centre report shows that only 4,9 million hectares of Europe's primary and ancient forests - essential for preserving biodiversity and mitigating climate change - remain, representing only 3% of the Union's total forest area and 1,2% of the Union's land mass²</i></u></p> <p><u>¹ EEA, "The European environment —state and outlook 2020", p. 74.</u></p>		

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		<u>2. Barredo, J., Brailescu, C., Teller, A., Sabatini, F.M., Mauri, A. and Janouskova, K., Mapping and assessment of primary and old-growth forests in Europe, EUR 30661 EN, Publications Office of the European Union, Luxembourg, 2021.</u>		
Recital 1b				
11b		<u>(1b) Although tree cover is increasing, the capacity of the Union’s forests to remove carbon has been significantly declining since 2015 and this trend is set to continue. Until 2015, the Union land sector was able to remove around 7 % of total EU emissions (about 300 million Mt-CO₂ equivalent)¹. According to the European Environmental Agency (EEA)², by 2030 the same land area will be removing 40 per cent less CO₂ equivalent (dropping to -185 Mt in 2030)³. That recent decrease in carbon storage is partly due to an increase in harvesting. Furthermore, climate change could reduce the carbon storage potential of Europe’s forests by 180 Mt CO₂ annually in 2021 to 2030, due to disturbances, and thus reduce the expected net forest sink by more than 50 %⁴.</u>		

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		<p><u>1. EEA Report No 6/2019.</u></p> <p><u>2. EEA, Total greenhouse gas emission trends and projections in Europe (https://www.eea.europa.eu/data-and-maps/indicators/greenhouse-gas-emission-trends-6/assessment-3).</u></p> <p><u>3. EEA, Total greenhouse gas emission trends and projections in Europe (https://www.eea.europa.eu/data-and-maps/indicators/greenhouse-gas-emission-trends-6/assessment-3).</u></p> <p><u>4. Seidl, R.; Schelhaas, M.-J.; Rammer, W.; Verkerk, P. J. (2014): Increasing forest disturbances in Europe and their impact on carbon storage. In: nature climate change 4 (9), pp. 806–810. DOI: 10.1038/nclimate2318.</u></p>		
Recital 1c				
11c		<p><u>(1c) In its communication of 11 December 2019 on the European Green Deal, the Commission sets out a new strategy as a first step in the transformation of the Union into an environmentally sustainable, carbon-neutral, toxic-free and fully circular economy within the limits of the planet by 2050 at the latest. The European Green Deal also aims to strengthen global efforts to implement the ‘One Health’ approach, which recognises the intrinsic link between human health, animal health and a</u></p>		

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		<u><i>healthy and resilient environment, and to contribute to the achievement of the objectives of the Paris Agreement and the Convention on Biological Diversity, as well as the United Nations Sustainable Development Goals.</i></u>		
Recital 1d				
11d		<u><i>(1d) The Special Report on the Ocean and Cryosphere in a Changing Climate from the Intergovernmental Panel on Climate Change established that the oceans play a fundamental role in absorbing and redistributing natural and anthropogenic carbon dioxide (CO₂) and heat, as well in supporting ecosystems.</i></u>		
Recital 2				
12	(2) Tackling climate and environmental-related challenges and reaching the objectives of the Paris Agreement are at the core of the Communication on 'The European Green Deal', adopted by the Commission on 11 December 2019 ¹ . The necessity and value of the European Green Deal have	(2) <u><i>Taking a holistic approach to</i></u> tackling climate and environmental-related challenges and reaching the objectives of the Paris Agreement <u><i>in a fair and inclusive way, leaving no one behind,</i></u> are at the core of the Communication on 'The European Green Deal', adopted by the	(2) Tackling climate and environmental-related challenges and reaching the objectives of the Paris Agreement are at the core of the Communication on 'The European Green Deal', adopted by the Commission on 11 December 2019 ¹ . The necessity and value of the European Green Deal have only	

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	<p>only grown in light of the very severe effects of the COVID-19 pandemic on the health and economic well-being of the Union's citizens.</p> <p>1. COM(2019)640 final.</p>	<p>Commission on 11 December 2019¹. <u><i>It is therefore necessary to ensure that measures taken to meet the objectives of this Regulation take into account the 'do no significant harm' principle and the minimum safeguards within the meaning of Articles 17 and 18 of Regulation (EU) 2020/852 of the European Parliament and of the Council², and also take into account the principles enshrined in the European Pillar of Social Rights.</i></u></p> <p>The necessity and value of the European Green Deal, <u><i>and the need to implement it in a sustainable way</i></u>, have only grown in light of the very severe effects of the COVID-19 pandemic on the health, <u><i>social cohesion</i></u>, and economic well-being of the Union's citizens.</p> <p>1. COM(2019)640 final. 2. <u><i>Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).</i></u></p>	<p>grown in light of the very severe effects of the COVID-19 pandemic on the health and economic well-being of the Union's citizens.</p> <p>1. COM(2019)640 final.</p>	

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Recital 2a				
12a		<p><i><u>(2a) The Commission communication of 20 May 2020 on EU Biodiversity Strategy for 2030: Bringing nature back into our lives steps up the Union’s ambition regarding the protection and restoration of biodiversity and well-functioning ecosystems. Scientific evidence, reports and recommendations on zoonoses and pandemics, including the IPBES workshop report on biodiversity loss and pandemics, and the United Nations Environment Programme report of 6 July 2020 entitled ‘Preventing the next pandemic – Zoonotic diseases and how to break the chain of transmission’, have demonstrated the importance of halting the loss of biodiversity and of holistically applying the ‘One Health’ principle in policy making, which reflects the fact that human health, animals and the environment are interconnected and that transformative changes are urgently needed across society.</u></i></p>		
Recital 2b				

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12b		<p><u>(2b) The Union's 8th Environmental Action Programme is aimed at accelerating the green transition to a climate-neutral, sustainable, non-toxic, resource-efficient, renewable energy-based, resilient and competitive circular economy in a just, equitable and inclusive way and at protecting, restoring and improving the state of the environment including by, inter alia, halting and reversing biodiversity loss. It recognises that a healthy environment underpins the well-being of all people, where biodiversity is conserved and ecosystems thrive and nature is protected and restored, leading to increased resilience in relation to climate change, weather and climate-related disasters and other environmental risks.</u></p>		
Recital 2c				
12c		<p><u>(2c) The United Nations Environment Programme and the OECD Global Forum on Environment have highlighted that environmental changes have gender-specific impact. Gender-differentiated roles also cause</u></p>		

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		<i><u>differentiated vulnerabilities for women and men to the effects of climate change, and climate change impacts exacerbate gender inequalities. The 8th Environmental Action Programme defines gender mainstreaming throughout climate and environmental policies, including by incorporating a gender perspective at all stages of the policy making process, as a vital, enabling condition for the achievement of the priority objectives of the programme, requiring efforts from the Commission, the Member States, regional and local authorities and stakeholders, as appropriate.</u></i>		
Recital 3				
13	(3) The Union committed to reducing the Union’s economy-wide net greenhouse gas emissions by at least 55 % below 1990 levels by 2030 in the updated nationally determined reduction commitment submitted to the UNFCCC Secretariat on 17 December 2020 ¹ . 1. _____	(3) The Union committed to reducing the Union’s economy-wide net greenhouse gas emissions by at least 55 % below 1990 levels by 2030 in the updated nationally determined reduction commitment submitted to the UNFCCC Secretariat on 17 December 2020 ¹ . <i><u>while the European Parliament has called for a reduction of the</u></i>	(3) The Union committed to reducing the Union’s economy-wide net greenhouse gas emissions by at least 55 % below 1990 levels by 2030 in the updated nationally determined reduction commitment submitted to the UNFCCC Secretariat on 17 December 2020 ¹ . 1. _____	

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	https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/European%20Union%20First/EU_NDC_Submission_December%202020.pdf	<p><u><i>Union's economy-wide gross greenhouse gas emissions by at least 60% below 1990 levels by 2030.</i></u></p> <p>1. https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/European%20Union%20First/EU_NDC_Submission_December%202020.pdf</p>	https://www4.unfccc.int/sites/ndcstaging/PublishedDocuments/European%20Union%20First/EU_NDC_Submission_December%202020.pdf	
Recital 3a				
13a		<p><u><i>(3a) Reducing methane emissions is critical in relation to meeting the Paris Agreement goal of limiting global temperature rise to 1,5°C by the end of the century. A 2021 report from the United Nations Environment Programme (UNEP) estimates that rapid action on methane emissions could take 0,3°C off global temperature by 2045. There is therefore an urgent need for the Union to adopt a reduction target and accompanying binding measures to rapidly reduce methane emissions from all sources, including biogenic sources.</i></u></p>		

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Recital 4				
14	<p>(4) In Regulation (EU) 2021/1119 of the European Parliament and of the Council¹, the Union has enshrined the target of economy-wide climate neutrality by 2050 in legislation. That Regulation also establishes a binding Union commitment to reduce net greenhouse gas emissions (emissions after deduction of removals) by at least 55 % below 1990 levels by 2030. All sectors of the economy are expected to contribute to achieving that target, including the land use, land use change and forestry sector. The contribution of net removals to the 2030 Union climate target is limited to 225 million tonnes of CO₂ equivalent. In the context of Regulation (EU) 2021/1119, the Commission reaffirmed in a corresponding statement its intention to propose a revision of Regulation (EU) 2018/841 of the European Parliament and of the Council², in line with the ambition to increase net carbon removals to levels above 300 million tonnes of CO₂ equivalent in the land use, land use change and forestry sector</p>	<p>(4) In Regulation (EU) 2021/1119 of the European Parliament and of the Council¹, the Union has enshrined the target of <u>achieving an</u> economy-wide climate neutrality<u>balance between anthropogenic emissions by sources, and removals by sinks, of greenhouse gas emissions within the Union</u> by 2050 <u>at the latest, and of achieving negative emissions thereafter</u> in legislation. That Regulation also establishes a binding Union commitment to reduce net greenhouse gas emissions (emissions after deduction of removals) by at least 55 % below 1990 levels by 2030. All sectors of the economy are expected to contribute to achieving that target, including the land use, land use change and forestry sector<u>LULUCF sector. In order to ensure that sufficient mitigation efforts are deployed up to 2030,</u> the contribution of net removals to the 2030 Union climate target is limited to 225 million tonnes of CO₂ equivalent. In the context of Regulation (EU) 2021/1119, the Commission reaffirmed in a</p>	<p>(4) In Regulation (EU) 2021/1119 of the European Parliament and of the Council¹, the Union has enshrined the target of economy-wide climate neutrality by 2050 in legislation. That Regulation also establishes a binding Union commitment to reduce net greenhouse gas emissions (emissions after deduction of removals) by at least 55 % below 1990 levels by 2030. All sectors of the economy are expected to contribute to achieving that target, including the land use, land use change and forestry sector. The contribution of net removals to the 2030 Union climate target is limited to 225 million tonnes of CO₂ equivalent. In the context of Regulation (EU) 2021/1119, the Commission reaffirmed in a corresponding statement its intention to propose a revision of Regulation (EU) 2018/841 of the European Parliament and of the Council², in line with the ambition to increase net carbon removals to levels above 300 million tonnes of CO₂ equivalent in the land use, land use change and forestry sector</p>	

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	<p>by 2030.</p> <p>1. Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).⁷</p> <p>2. Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).</p>	<p><i>corresponding statement its intention to propose a revision of Regulation (EU) 2018/841 of the European Parliament and of the Council², in line with the ambition to increase net carbon removals to levels above 300 million tonnes of CO₂-equivalent in the land use, land use change and forestry sector by 2030.</i></p> <p>1. Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).⁷</p> <p><i>2. Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).</i></p>	<p>by 2030.</p> <p>1. Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).⁷</p> <p>2. Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).</p>	
	Recital 4a			
14a		<p><u><i>(4a) The LULUCF sector has been a significant carbon sink since the beginning of the reporting period, in 1990. Forestry alone has sequestered annually</i></u></p>		

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		<u><i>around 400 Mt CO₂ equivalent within the Union since 1990.</i></u>		
Recital 4b				
14b		<u><i>(4b) The construction of new transport infrastructure is needed to enhance the connections between, on the one hand, urban areas and, on the other, rural and remote areas across the Union and between Member States. However, such construction can, at the same time, contribute to land artificialisation, which, in turn, can reduce the capacity of soil to absorb greenhouse gases. Any such land use should be considered in terms of its potential for emissions reduction and its climate impact, while taking account of the need to keep a balance between economic, social and environmental dimensions. Member States should be encouraged to ensure that the planning, authorisation and deployment of transport and tourism infrastructure contributes to the sustainable fulfilment of the objectives of this Regulation, and to ensure good maintenance of existing infrastructure and</i></u>		

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		<u><i>efficient land use from the climate perspective, especially in road transport networks.</i></u>		
Recital 5				
15	(5) In order to contribute to the increased ambition to reduce greenhouse gas net emissions from at least 40 % to at least 55 % below 1990 levels, binding annual targets for net greenhouse gas removals should be set out for each Member State in the land use, land use change and forestry sector in the period from 2026 to 2030 (in analogy to the annual emission allocations set out in Regulation (EU) 2018/842 of the European Parliament and of the Council ¹), resulting in a target of 310 millions of tonnes CO ₂ equivalent of net removals for the Union as a whole in 2030. The methodology used to establish the national targets for 2030 should take into account the average greenhouse gas emissions and removals from the years 2016, 2017 and 2018, reported by each Member State, and reflect the current mitigation performance of the land use, land use change and forestry sector, and each Member	(5) In order to contribute to the increased ambition to reduce greenhouse gas net emissions from at least 40 % to at least 55 % below 1990 levels <u>ensure that the LULUCF sector makes a sustainable and predictable long-term contribution to Union climate neutrality objective by 2050 at the latest and to the aim of achieving negative emissions thereafter</u> , binding annual targets for net greenhouse gas removals should be set out for each Member State in the land use, land use change and forestry sector in LULUCF sector in the period up to at least 2050, starting with the period from 2026 to 2030 (in analogy to the annual emission allocations set out in Regulation (EU) 2018/842 of the European Parliament and of the Council ¹), resulting in an intermediary target of <u>at least</u> 310 millions of tonnes CO ₂ equivalent of net removals for the Union as a whole	(5) In order to contribute to the increased ambition to reduce greenhouse gas net emissions from at least 40 % to at least 55 % below 1990 levels, binding annual targets for the increase of net greenhouse gas removals should be set out for each Member State in the land use, land use change and forestry sector in the period from 2026 to 2030 (in analogy to the annual emission allocations set out in Regulation (EU) 2018/842 of the European Parliament and of the Council¹) , resulting in a target of 310 millions of tonnes CO ₂ equivalent of net removals for the Union as a whole in 2030. The methodology used to establish the national targets for 2030 should take into account the gap between the Union target and the average greenhouse gas emissions and removals from the years 2016, 2017 and 2018, reported by each Member State in their 2020 submission , and reflect the current mitigation performance	

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	<p>State's share of the managed land area in the Union, taking into account the capacity of that Member State to improve its performance in the sector via land management practices or changes in land use that benefit the climate and biodiversity.</p> <p>1. Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).</p>	<p>in 2030, <u>in accordance with Union climate targets as laid down in Regulation (EU) 2021/1119</u>. The methodology used to establish the national targets for 2030 should take into account the average greenhouse gas emissions and removals from the years 2016, 2017 and 2018, reported by each Member State, and reflect the current mitigation performance of the land use, land use change and forestry <u>LULUCF</u> sector, and each Member State's share of the managed land area in the Union, taking into account the capacity of that Member State to improve its performance in the sector via land management practices or changes in land use that benefit the climate and biodiversity. <u>Where Member States are willing to overachieve their targets, they should be encouraged to do so.</u></p> <p>1. Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).</p>	<p>of the land use, land use change and forestry sector, and each Member State's share of the managed land area in the Union, taking into account the capacity of that Member State to improve its performance in the sector via land management practices or changes in land use that benefit the climate and biodiversity.</p> <p>1. Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).</p>	

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Recital 5a				
15a		<p><u>(5a) Deforestation and forest degradation contribute to the global climate crisis as they increase greenhouse gas emissions through associated forest fires, permanently removing carbon sink capacities, decreasing the climate change resilience of the affected area and substantially reducing its biodiversity. Halting and reversing deforestation as reaffirmed at the COP26 in Glasgow by the EU leaders is therefore vital in fighting against climate change. The Commission proposal to ban the import and export of commodities and products associated with deforestation and forest degradation (COM(2021)0366) is therefore an important incentive to further strengthen European forest owners in sustainable forest management and the fight against deforestation.</u></p>		
Recital 5b				
15b		<p><u>(5b) Mapping and monitoring provisions, both in field and remote sensing monitoring.</u></p>		

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		<i><u>should be introduced in order to require Member States to have geographically explicit information to identify priority areas that have the potential to be restored and that can contribute to climate action. As part of a general improvement of monitoring, reporting and verification, the work will also focus on harmonising and refining databases of activity and emissions factors to improve greenhouse gas inventories</u></i>		
Recital 5c				
15c		<i><u>(5c) Soil organic carbon and carbon pools of deadwood, much of which consequently feeds the soil carbon pool are of particularly high relevance, in a number of reporting categories, for both climate action and biodiversity protection. Empirical evidence exists on deadwood in the form of coarse woody debris acting as a carbon sink analogous to harvested wood products. It contributes further to the creation of terrestrial carbon sink in forest soil preventing mineralisation into CO₂ and both of those</u></i>		

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		<i><u>mechanisms should be adequately factored into the reporting. Research further confirms the global patterns reported for forest soils' vertical soil organic carbon applicability for European forests, whereby approximately 55–65% is stored in the upper 30 cm of soil, and the rest 40% is stored at higher depth, measured up to 1 m, in particular for organic soils. The Regulation should be amended in this respect.</u></i>		
Recital 6				
16	(6) The binding annual targets for net greenhouse gas removals should be determined for each Member State by a linear trajectory. The trajectory should start in 2022, on the average of greenhouse gas emissions reported by that Member State during 2021, 2022 and 2023 and end in 2030 on the target set out for that Member State. For Member States that improve their methodology of calculating the emissions and removals, a concept of technical correction should be introduced. A technical correction should be added to the target of that Member	(6) The binding annual targets for net greenhouse gas removals should be determined for each Member State by a linear trajectory. The trajectory should start in 2022, on the average of greenhouse gas emissions reported by that Member State during 2021, 2022 and 2023 and end in 2030 on the target set out for that Member State. For Member States that improve their methodology of calculating the emissions and removals, a concept of technical correction should be introduced, <i><u>subject to independent scientific review.</u></i> A technical correction	(6) The binding annual targets for the increased ambition of net greenhouse gas emissions and removals should be determined for each Member State by a linear trajectory. The trajectory should start in 2022, on the average of greenhouse gas emissions reported by that Member State during 2021, 2022 and 2023 and end in 2030 on the target set out for that Member State. For Member States that improve their methodology of calculating the In order to ensure the collective achievement of the 2030 Union target while taking into account the interannual	

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	State corresponding to the effect of the change in methodology on the targets and the efforts of the Member State to achieve them, in order to respect environmental integrity.	should be added to the target of that Member State corresponding to the effect of the <i>change in improved accuracy in the methodology used</i> on the targets and the efforts of the Member State to achieve them, in order to respect environmental integrity.	variability of the greenhouse gas emissions and removals, a concept of technical correction should be introduced. A technical correction should be added to the target of that in the land use, land use change and forestry sector, it is appropriate to set for each Member State corresponding to the effect of the change in methodology on the targets and the efforts of the Member State to achieve them, in order to respect environmental integrity a commitment to achieve a sum of net greenhouse gas emissions and removals for the period from 2026 to 2030 ("the budget 2026-2030") in addition to the national target for the year 2030.	
Recital 6a				
16a		<i><u>(6a) In its 2019 Global Assessment Report on Biodiversity and Ecosystem Services, the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) provided the latest scientific evidence on the ongoing worldwide erosion of biodiversity. Biodiversity loss accelerates climate change and severely</u></i>		

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		<p><i><u>increases vulnerability to it. On 11 October 2021, the Council of the Union authorised the Commission to endorse the Kunming Declaration on behalf of the Union, thereby committing the Union to reverse the current loss of biodiversity and ensure that biodiversity is put on a path to recovery by 2030 at the latest. Forests and healthy soils are hugely important for biodiversity, but also for the purification of air and water, carbon sequestration and storage, and the provision of sustainably sourced long-lived wood products. The new EU Forest Strategy for 2030 and the EU Soil Strategy for 2030 both recognised the need to protect and improve the quality of forests and soil ecosystems in the Union, and to encourage reinforced sustainable management practices that can enhance carbon sequestration and strengthen the resilience of forests and soils in light of the climate and biodiversity crises.</u></i></p>		

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Recital 7				
17	<p>(7) The Communication of 17 September 2020 on Stepping up Europe’s 2030 climate ambition¹ outlined an option to combine agriculture non-CO₂ greenhouse gas emissions with land use, land use change and forestry net removals, thus creating a newly regulated land sector. Such combination can promote synergies between land-based mitigation actions and enable more integrated policymaking and policy implementation at national and Union level. To this end, the obligation for Member States to submit integrated mitigation plans for the land sector should be reinforced.</p> <p>¹ COM(2020) 562 final.</p>	<p>(7) The Communication of 17 September 2020 on Stepping up Europe’s 2030 climate ambition¹ outlined an option to combine agriculture non-CO₂ greenhouse gas emissions with land use, land use change and forestry net removals, thus creating a newly regulated land <u>different pathways and policy options to reach the Union's increased 2030 climate target. It stressed that reaching climate neutrality will require Union action to be significantly stepped up in all sectors of the economy. Progress made in one sector should not compensate for the lack of progress in other sectors. The priority should be to stop the release of fossil emissions. Moreover, removals of greenhouse gases by natural carbon sinks are fragile and potentially reversible, which leads to increased uncertainty in measuring emissions and removals in the land sector compared to other sectors. The risk of reversal of removals by natural carbon sinks is further aggravated by climate change.</u></p>	<p>(7) The Communication of 17 September 2020 on Stepping up Europe’s 2030 climate ambition¹ outlined an option to combine agriculture non-CO₂ greenhouse gas emissions with land use, land use change and forestry net removals, thus creating a newly regulated land sector. Such combination can promote synergies between land-based mitigation actions and enable more integrated policymaking and policy implementation at national and Union level. To this end, the obligation for Member States to submit integrated mitigation plans for the land sector should be reinforced.</p> <p>¹ COM(2020) 562 final.</p>	

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		<p><u><i>Climate science also shows that the climate response to emissions and removals is asymmetrical, meaning that one tonne of greenhouse gases emitted to the atmosphere cannot be compared to one tonne of greenhouse gases removed². There are also differences between short-lived greenhouse gases, such as methane, and carbon dioxide that can stay in the atmosphere for up to 1 000 years. Therefore, the objective of enhancing removals by natural carbon sinks</i></u></p> <p><i>Such combination can promote synergies between land-based mitigation actions and enable more integrated policymaking and policy implementation at national and Union level. To this end, the obligation for Member States to submit integrated mitigation plans for the land sector</i> should be <i>reinforced</i> <u><i>pursued strictly separately from the objective of rapidly and drastically reducing greenhouse gas emissions from other sectors, including non-CO₂ agricultural emissions.</i></u></p> <p><small>1. COM(2020) 562 final. 2. <u>Zickfeld K., Azevedo D., Mathesius S. et</u></small></p>		

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		<u>al. Asymmetry in the climate-carbon cycle response to positive and negative CO2 emissions. Nature Climate Change 11, 613–617 (2021).</u>		
Recital 8				
18	<p>(8) The land sector has the potential to become rapidly climate-neutral by 2035 in a cost-effective manner, and subsequently generate more greenhouse gas removals than emissions. A collective commitment aiming to achieve climate-neutrality in the land sector in 2035 at EU level can provide the needed planning certainty to drive land-based mitigation action in the short term, considering that it can take many years for such action to deliver the desired mitigation outcomes. Moreover, the land sector is projected to become the largest sector in the EU greenhouse gas flux profile in 2050. It is therefore particularly important to anchor that sector to a trajectory that can effectively deliver net zero greenhouse gas emissions by 2050. By mid-2024, the Member States should submit their updated integrated national energy and climate plans in accordance with</p>	<p>(8) The land sector has the potentialis projected to become rapidly climate-neutral by 2035 in a cost-effective manner, and subsequently generate more greenhouse gas removals than emissions. A collective commitment aiming to achieve climate-neutrality in the land sector in 2035 at EU level can provide the needed planning certainty to drive land-based mitigation action<u>the largest sector in the EU greenhouse gas flux profile in 2050. The sectors within the land pillar are expected to contribute differently to the climate neutrality goal. In particular, cropland, grassland and wetlands are currently net emitters of greenhouse gases</u> in the short term, considering that it can take many years for such action to deliver the desired mitigation outcomes. Moreover, the land sector is projected to become the largest sector in the EU</p>	<p>(8) The land sector, which combines the land use, land use change and forestry sector and the non-CO2 agricultural sector, has the potential to become rapidly climate-neutral by 2035 in a cost-effective manner, and subsequently generate more greenhouse gas removals than emissions. A collective commitment aiming to achieve climate-neutrality in the land sector in 2035 at EU level can provide the needed planning certainty to drive land-based mitigation action in the short term, considering that it can take many years for such action to deliver the desired mitigation outcomes. Moreover, the land sector is projected to become the largest sector in the EU greenhouse gas flux profile in 2050. It is therefore particularly important to anchor that sector to a trajectory that can effectively deliver net zero greenhouse gas emissions by 2050. By mid-2024, the Member States</p>	

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	<p>Article 14 of Regulation (EU) 2018/1999 of the European Parliament and of the Council¹. The plans should include relevant measures by which each Member State best contributes to the collective target of climate neutrality in the land sector at EU level in 2035. On the basis of these plans, the Commission should propose national targets, ensuring that the Union-wide greenhouse gas emissions and removals in the land use, land use change and forestry sector and the emissions from the agriculture non-CO2 sectors are at least balanced by 2035. Contrary to the EU level target of climate neutrality for the land sector by 2035, such national targets will be binding and enforceable on each Member State.</p> <p><small>1. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and</small></p>	<p><i>greenhouse gas flux profile in 2050</i> <u>Union, but have the potential to become a source of net removals of greenhouse gases, in particular through the upscaling of agroforestry, organic farming, and the restoration of wetlands and peatlands.</u> It is therefore particularly important to anchor that <i>each</i> sector to a trajectory that can effectively deliver net zero greenhouse gas emissions by 2050. By mid-2024, the Member States should submit their updated integrated national energy and climate plans in accordance with Article 14 of Regulation (EU) 2018/1999 of the European Parliament and of the Council¹. The plans should include relevant measures by which each Member State best contributes to the <i>collective target of climate neutrality in the land sector at EU level in 2035</i> <u>objective of ensuring a fair contribution of all towards that objective.</u> On the basis of these plans, the Commission should propose national targets, ensuring that the Union-wide greenhouse gas emissions and removals in the land use, land use change and forestry sector <u>and after taking into</u></p>	<p>should submit their updated integrated national energy and climate plans in accordance with Article 14 of Regulation (EU) 2018/1999 of Therefore, no later than six months after the first global stocktake agreed under Article 14 of the Paris Agreement, the Commission should submit a report to the European Parliament and to the Council¹. The plans should include relevant measures by which each Member State best contributes to the collective target of climate neutrality including an evaluation of the need for and the feasibility of the inclusion of the agriculture non-CO2 greenhouse gas emissions in the land sector at EU level in 2035. On the basis of these plans, the Commission should propose national targets, ensuring that scope of Regulation (EU) 2018/841, as well as an evaluation of the need for and the feasibility of aiming towards the objective to achieve climate neutrality in the Union-wide greenhouse gas emissions and removals in the land use, land use change and forestry sector and the emissions from the agriculture non-CO2 sectors are at</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p.1).</p>	<p><u>account the advice of the European Scientific Advisory Board on Climate Change</u> and the <i>emissions from the agriculture non-CO2 sectors are at least balanced by 2035. Contrary to the EU level target of climate neutrality for the land sector by 2035, such national targets will be binding and enforceable on each</i> <u>Union greenhouse gas budget set out in Regulation (EU) 2021/1119, the Commission should propose specific targets and measures to ensure a fair burden-sharing between all individual land sectors and Member StateStates.</u></p> <p>1. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p.1).</p>	<p>least balanced by 2035. Contrary to the EU level target of climate neutrality for the land sector by 2035, such national targets will be binding and enforceable on each Member State. sector by 2035, and, based on this evaluation, recommendations for the necessary measures by the Union and the Member States to enable the collective achievement of such a target for 2035.</p> <p>1. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p.1).</p>	

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Recital 8a				
18a		<p><u>(8a) Peatlands are the largest terrestrial store of organic carbon but, if dried, they could become a potential source of greenhouse gases, contributing to the climate crisis. Globally, drained peatlands emit around 2 Gt of carbon dioxide per year, which corresponds to about 5% of anthropogenic emissions. Therefore, improving peatland management and protection should be considered a priority in relation to increasing the absorption of greenhouse gases and thus contributing to climate change mitigation, and to the protection of biodiversity and of the soil against erosion.</u></p>		
Recital 8b				
18b		<p><u>(8b) Forests provide important benefits for biodiversity, soil stabilisation, purification of air and water, carbon sequestration and storage, and potentially provide long-lived wood products. However, the nature and function of forests is highly variable across the Union, particularly from the</u></p>		

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		<p><i><u>north, where timber production is more prevalent, to the south, where soil conservation is a priority and other specific multifunctional forest types, such as Mediterranean forest or Dehesa, often need specific conservation and ecological measures, as well as long time periods for removal of CO₂ by sinks. Such Mediterranean forests are more vulnerable to climate change due to direct impacts, such as drought or temperature-induced forest dieback or evolution of aridity. In that context, an aridity index should be used as one of the tools needed to strengthen the resilience of the Union's forests. Forests provide important benefits for biodiversity, soil stabilisation, purification of air and water, carbon sequestration and storage, and potentially provide long-lived wood products. However, the nature and function of forests is highly variable across the Union, particularly from the north, where timber production is more prevalent, to the south, where soil conservation is a priority and other specific multifunctional</u></i></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>forest types, such as Mediterranean forest or Dehesa, often need specific conservation and ecological measures, as well as long time periods for removal of CO₂ by sinks. Such Mediterranean forests are more vulnerable to climate change due to direct impacts, such as drought or temperature-induced forest dieback or evolution of aridity. In that context, an aridity index should be used as one of the tools needed to strengthen the resilience of the Union's forests.</u></p>		
Recital 8c				
18c		<p><u>(8c) In implementing this regulation, account should be taken of Article 349 TFEU, which acknowledges the particular vulnerability of the outermost regions owing to their small size, insularity, remoteness from mainland regions, difficult topography and climate and economic dependence on a few products, a combination that severely hampers their development and generates substantial extra costs in many areas, particularly for transport.</u></p>		

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		<i><u>Efforts being made and targets for greenhouse gas reduction, set for Member States with outermost regions – Portugal, Spain and France – should be adapted to those regions’ difficult situation, balancing environmental objectives against the high social costs for those regions, and taking into account that some 80% of the Union’s biodiversity is found there. Those Member States should, therefore, involve the authorities of the outermost regions in the drawing up of their national energy and climate plans, ensuring a fair transition.</u></i>		
Recital 9				
19	(9) The accounting rules set out in Articles 6, 7, 8 and 10 of Regulation (EU) 2018/841 were designed to determine the extent to which mitigation performance in the land use, land use change and forestry sector could contribute to the 2030 EU target for reduction of greenhouse gas net emissions of 40 %, which did not include the land use, land use change and forestry sector. In order to simplify the	(9) The accounting rules set out in Articles 6, 7, 8 and 10 of Regulation (EU) 2018/841 were designed to determine the extent to which mitigation performance in the land use, land use change and forestry sector could contribute to the 2030 EU target for reduction of greenhouse gas net emissions of 40 %, which did not include the land use, land use change and forestry sector. In order to simplify the	(9) The accounting rules set out in Articles 6, 7, 8 and 10 and 8 of Regulation (EU) 2018/841 were designed to determine the extent to which mitigation performance in the land use, land use change and forestry sector could contribute to the 2030 EU target for reduction of greenhouse gas net emissions of 40 %, which did not include the land use, land use change and forestry sector. In order to simplify the	

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	<p>regulatory framework for that sector, the current accounting rules should not apply after 2025, and the compliance with national targets of the Member States should be verified on the basis of reported greenhouse gas emissions and removals. This ensures methodological consistency with Directive 2003/87/EC of the European Parliament and of the Council¹, Regulation (EU) 2018/842 of the European Parliament and of the Council², and the determination of the new target for reduction of greenhouse gas net emissions of at least 55 %, which also includes the land use, land use change and forestry sector).</p> <p>¹. Directive 2003/87/EC of the European Parliament and of the Councils of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading with the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32) as amended by Directive (EU) 2018/410 of the European Parliament and of the Council of 14 March 2018 amending Directive 2003/87/EC to enhance cost-effective emission reductions and low-carbon investments, and Decision (EU) 2015/1814 (OJ L 76, 19.3.2018, p. 3). ². Regulation (EU) 2018/842 of the European Parliament and of the Council of</p>	<p>regulatory framework for that sector, the current accounting rules should not apply after 2025, and the compliance with national targets of the Member States should be verified on the basis of reported greenhouse gas emissions and removals. This ensures methodological consistency with Directive 2003/87/EC of the European Parliament and of the Council¹, Regulation (EU) 2018/842 of the European Parliament and of the Council², and the determination of the new target for reduction of greenhouse gas net emissions of at least 55 %, which also includes the land use, land use change and forestry sector).</p> <p>¹. Directive 2003/87/EC of the European Parliament and of the Councils of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading with the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32) as amended by Directive (EU) 2018/410 of the European Parliament and of the Council of 14 March 2018 amending Directive 2003/87/EC to enhance cost-effective emission reductions and low-carbon investments, and Decision (EU) 2015/1814 (OJ L 76, 19.3.2018, p. 3). ². Regulation (EU) 2018/842 of the European Parliament and of the Council of</p>	<p>regulatory framework for that sector, the current accounting rules should not apply after 2025, and the compliance with national targets of the Member States should be verified on the basis of reported greenhouse gas emissions and removals. This ensures methodological consistency with Directive 2003/87/EC of the European Parliament and of the Council¹, Regulation (EU) 2018/842 of the European Parliament and of the Council², and the determination of the new target for reduction of greenhouse gas net emissions of at least 55 %, which also includes the land use, land use change and forestry sector).</p> <p>However, Member States should continue to be able to make use of a limited possibility to exclude emissions resulting from natural disturbances from their LULUCF accounts during the period 2026-2030.</p> <p>¹. Directive 2003/87/EC of the European Parliament and of the Councils of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading with the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32) as amended by</p>	

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	30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).	30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).	Directive (EU) 2018/410 of the European Parliament and of the Council of 14 March 2018 amending Directive 2003/87/EC to enhance cost-effective emission reductions and low-carbon investments, and Decision (EU) 2015/1814 (OJ L 76, 19.3.2018, p. 3). 2. Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).	
Recital 9a				
19a			(9a) The forest age structure was taken into account in Regulation (EU) 2018/841 in the framework of the calculation of forest reference levels. To simplify the regulatory framework, it is appropriate to discontinue the use of forest reference levels for the purposes of the assessment of compliance in the period from 2026 to 2030. While certain flexibilities provided for in this Regulation will address the issue of the age structure of forests, it remains a matter of concern as under some circumstances its impacts might increase over time. Therefore, in the context of	

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			the report submitted in the framework of the review of Regulation (EU) 2018/841, the Commission should pay specific attention to the effects of forest age structure, including where those effects are linked to specific wartime or post-war circumstances. The report could focus on different ways to take those effects into consideration in Regulation (EU) 2018/841 in a simple, scientifically robust, reliable and transparent way.	
Recital 10				
20	(10) In order to enhance greenhouse gas removals, individual farmers or forest managers need a direct incentive to store more carbon on their land and their forests. New business models based on carbon farming incentives and on the certification of carbon removals need to be increasingly deployed in the period until 2030. Such incentives and business models will enhance climate mitigation in the bio-economy, including through the use of durable harvested wood products, in full respect of ecological principles fostering biodiversity	(10) In order to enhance greenhouse gas removals, individual farmers, <u>land and forest owners</u> or forest managers need a direct incentive <u>should be encouraged</u> to store more carbon on their land and their forests. New business models based on carbon farming incentives and on the certification of, <u>prioritising ecosystem-based approaches and biodiversity-friendly practices, such as close to nature forestry practices, proforestation, the restoration of forest</u> carbon removals need to be increasingly deployed in the period until	(10) In order to enhance greenhouse gas removals, individual farmers or forest managers need a direct incentive to store more carbon on their land and their forests. New business models based on carbon farming incentives and on the certification of carbon removals need to be increasingly deployed in the period until 2030. Such incentives and business models will enhance climate mitigation in the bio-economy, including through the use of durable harvested wood products, in full respect of ecological principles fostering biodiversity	

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	<p>and the circular economy. Hence, new categories of carbon storage products should be introduced in addition to the harvested wood products. The emerging business models, farming and land management practices to enhance removals contribute to a balanced territorial development and economic growth in rural areas. They also create opportunities for new jobs and provide incentives for relevant training, reskilling and upskilling.</p>	<p>2030<u>stocks, expansion of agroforestry coverage, soil carbon sequestration and restoration of wetlands as well as other innovative solutions.</u> Such incentives <u>should enhance climate mitigation and overall emission reduction across sectors</u> and business models will enhance climate mitigation in the bio-economy, including through the use of durable harvested wood products, in full respect of ecological principles fostering biodiversity and the circular economy. <u>Sustainably sourced long-lived harvested wood and bio-based carbon storage products can contribute to the circular bioeconomy by acting as substitutes for fossil-based options, but the potential for carbon storage in those products is determined by the lifespan of those products. The benefit of using wood to replace competing energies or materials with higher carbon footprints is also dependent on harvesting methods, transport and processing.</u> Hence, new categories of carbon storage products should<u>may</u> be introduced in addition to the harvested wood</p>	<p>and the circular economy. Hence, new categories of carbon storage products should be introduced in addition to the harvested wood products. The emerging business models, farming and land management practices to enhance removals contribute to a balanced territorial development and economic growth in rural areas. They also create opportunities for new jobs and provide incentives for relevant training, reskilling and upskilling.</p>	

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		<p>products. The emerging business models, farming <u>only if they are long-lived, have a net-positive carbon sequestration effect based on a life-cycle assessment, including the impact on land use and land management practices to enhance removals contribute to a balanced territorial development and economic growth in rural areas. They also create opportunities for new jobs and provide incentives for relevant training, reskilling and upskilling</u> <u>use change associated with increased harvesting, and provided that the available data are science-based, transparent and verifiable. The Commission needs to take into account the need for the life cycle of those products not to cause significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852.</u></p>		
Recital 10a				
20a		<p><u>(10a) Public funding under the Common Agricultural Policy (CAP) and other Union programmes can already support carbon sequestration and</u></p>		

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		<u><i>biodiversity-friendly approaches in forests and agricultural lands. To provide necessary and tailor-made financial support to land and forest owners or managers to achieve the increased LULUCF targets, CAP Strategic Plans and other public or private sources of financing should be mobilised.</i></u>		
Recital 10a				
20b			(10a) In order to reach the target of climate neutrality by 2050 and to aim to achieve negative emissions thereafter, it is of utmost importance to consistently ensure that greenhouse gas removals within the Union increase continuously while maintaining permanence. It is likely that technical solutions such as Bio-Energy Carbon, Capture and Storage (BECCS) will be necessary to increase carbon removals and secure Union-wide negative emissions over a longer period. However, any future policy choice to include carbon removals through technical solutions such as BECCS in the reporting and accounting	

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			<p>framework under this Regulation would require, as a necessary precondition, a sound and reliable definition of carbon removals providing guarantees in terms of environmental integrity. Therefore, following the establishment of such a regulatory framework by means of a legislative act on the certification of carbon removals, it will be appropriate to examine such an inclusion in order to complement the framework for carbon storage products and to provide the necessary long-term incentives for capturing and storing biogenic CO2 emissions from biomass-based energy and industrial plants.</p>	
Recital 10b				
20c		<p><i><u>(10b) In order to ensure constant progress towards meeting the objectives of this Regulation, Member States which fail to meet their annual targets in two consecutive years should revise their National Energy and Climate Plans and Long-term Strategies to ensure additional action is taken to enhance all</u></i></p>		

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		<u>sinks and reservoirs, and to reduce the vulnerability of the land to natural disturbances.</u>		
Recital 10c				
20d		<u>(10c) To preserve and enhance social coherence, the European Green Deal needs to be implemented in an economically sustainable and socially sensitive way to ensure a fair and just transition that leaves no one behind and promotes gender equality. The increased level of ambition in the land-use and forestry sector can have social, labour and economic impacts. It can create opportunities for new quality employment and provide incentives for relevant training, reskilling and upskilling. It is therefore important to anticipate impacts of policies on jobs and job-related outcomes with Employment Impact Assessments, as laid down for example through the ILO Reference Guide on Employment Impact Assessment, to ensure a just transition of the land-use and forestry sector to become more sustainable, with the full involvement of social partners</u>		

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		<i><u>and relevant civil society organisations in both the planning and implementation phases, benefitting forest and land managers, farmers, workers, the environment and society more widely. National policies should take this duly into account.</u></i>		
Recital 10d				
20e		<i><u>(10d) The potential for carbon storage in wood products is determined by the lifespan of those products, which can range from a few days for a leaflet, to decades or even hundreds of years for a wooden building. Although a wood product does represent a carbon stock, the actual benefit of harvesting a tree depends on the lifespan of the product produced, which must be compared to that of the wood in the ecosystem if that tree had not been cut down.</u></i>		
Recital 10e				
20f		<i><u>(10e) The definition of paludiculture (or bog farming) should be further discussed to swiftly shift to more climate-friendly farming on organic soils as well as to stop drainage and</u></i>		

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		<u>restore the natural water level.</u>		
Recital 10f				
20g		<u>(10f) In line with the Union objective of net zero land take by 2050, conversion of natural and agricultural land into built-up areas should be avoided. Therefore, Member States should introduce measures in their land-use plans designed to compensate for any reduction of land resulting from urbanisation.</u>		
Recital 11				
21	(11) Considering the specificities of the land use, land use change and forestry sector in each Member State, as well as the fact that Member States need to increase their performance to achieve their national binding targets, a range of flexibilities should remain at the disposal of the Member States, including trading surpluses and the extension of forest-specific flexibilities, while respecting the environmental integrity of the targets.	(11) Considering the specificities of the land use, land use change and forestry <u>LULUCF</u> sector in each Member State, as well as the fact that Member States need to increase their performance to achieve their national binding targets, a range of flexibilities should remain at the disposal of the Member States, including trading surpluses <u>at a minimum price</u> and the extension of forest-specific flexibilities, while respecting the environmental integrity of the targets.	(11) Considering the specificities of the land use, land use change and forestry sector in each Member State, as well as the fact that Member States need to increase their performance to achieve their national binding targets, a range of flexibilities should remain at the disposal of the Member States, including trading surpluses and the extension of forest-specific flexibilities, while respecting the environmental integrity of the targets.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 12				
22	<p>(12) Discontinuing the current accounting rules after 2025 creates a need for alternative provisions for natural disturbances such as fire, pest, and storms, in order to address uncertainties due to natural processes or as a result of climate change in the land use, land use change and forestry sector. A flexibility mechanism linked to natural disturbances should be available to Member States in 2032, provided that they have exhausted all other flexibilities at their disposal, put in place appropriate measures to reduce the vulnerability of their land to such disturbances and that the achievement by the Union of the 2030 target for the land use, land use change and forestry sector is completed.</p>	<p>(12) Discontinuing the current accounting rules after 2025 creates a need for alternative provisions for natural disturbances such as fire, pest, and storms, in order to address uncertainties due to natural processes or as a result of <u>ecosystem perturbations driven by climate change in the land use, land use change and forestry sector LULUCF sector, provided that those disturbances could not have been anticipated or prevented, in particular by implementing adaptation measures</u>. A flexibility mechanism linked to natural disturbances should be available to Member States in 2032, provided that they have exhausted all other flexibilities at their disposal, <u>and have demonstrated that the remaining surplus is directly linked to the impact of natural disturbances or of ecosystem perturbations driven by climate change</u>, put in place appropriate measures to reduce the <u>enhance natural carbon sinks in a way that contributes to enhancing biodiversity, reduced</u> vulnerability</p>	<p>(12) Discontinuing the current accounting rules after 2025 creates a need for Alternative provisions for natural disturbances (abiotics and biotics) such as fire, pest, storms, extreme flood events and prolonged periods of drought and storms, in order to address uncertainties due to natural processes or as a result of climate change in the land use, land use change and forestry sector. A flexibility mechanism linked to natural disturbances, should be available to Member States in 2032, provided that they have not applied Article 10(1a) of this Regulation, have exhausted all other flexibilities at their disposal, put in place appropriate measures to reduce the vulnerability of their land to such disturbances and that the achievement by the Union of the 2030 target for the land use, land use change and forestry sector is completed.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		of their land to such disturbances and that the achievement by the Union of the 2030 target for the land use, land use change and forestry <u>LULUCF</u> sector is completed.		
Recital 12a				
22a			(12a) An additional flexibility mechanism should be created to take into account the diffuse and long-term effects of climate change, as opposed to natural disturbances which are, in essence, more temporary and geographically localised. This flexibility should also make it possible to take into account the legacy effects of past management measures linked to a proportion of organic soils on managed land that is exceptionally high compared to the Union average in a few Member States. This flexibility should come from the unused amounts of Annex VII over the period 2021-2030. Access to this flexibility should be based on the submission of evidence to the Commission by the Member States concerned based on the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			<p>best available scientific knowledge and on objective, measurable and comparable indicators such as the aridity index, within the meaning of the United Nations Convention to Combat Desertification, defined as the ratio between mean annual precipitation and mean annual evapotranspiration. The allocation of flexibility among Member States should be made, in the light of the evidence submitted, on the basis of the ratio between the amount of 50 MtCO₂e available for flexibility and the total amount requested by those Member States.</p>	
Recital 13				
23	<p>(13) With the setting of binding national annual targets for greenhouse gas removals based on the reported greenhouse gas emissions and removals from 2026 onwards, the rules for target compliance should be set out. The principles laid down in Regulation (EU) 2018/842 should apply mutatis mutandis, with a penalty for non-compliance calculated in the following way: 108% of the gap between the assigned target</p>	<p>(13) With the setting of binding national annual targets for greenhouse gas removals based on the reported greenhouse gas emissions and removals from 2026 onwards, the rules for target compliance should be set out. The principles laid down in Regulation (EU) 2018/842 should apply mutatis mutandis, with a penalty for non-compliance calculated in the following way: 108% of the gap between the assigned target</p>	<p>(13) With the setting of binding national annual targets for greenhouse gas removals based on the reported greenhouse gas emissions and removals from 2026 onwards, the rules for target compliance should be set out. The principles laid down in Regulation (EU) 2018/842 should apply mutatis mutandis, with a penalty for non-compliance calculated in the following way: 108% of the gap between the assigned target</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	and the net removals reported in the given year will be added to the greenhouse gas emission figure reported in the subsequent year by the Member State.	and the net removals reported in the given year will be added to the greenhouse gas emission figure reported in the subsequent year by the Member State. <i><u>The Commission should take all the necessary measures in accordance with the Treaties to ensure compliance by Member States with the provisions set out in this Regulation.</u></i>	and the net removals reported in the given year will be added to the greenhouse gas emission figure reported in the subsequent year by the Member State. <i>deleted</i>	
Recital 13a				
23a		<i><u>(13a) Public scrutiny and access to justice are an essential part of the democratic values of the Union and a tool to safeguard rule of law. Civil society plays an essential role as a watchdog in the Member States and provides important support to help deliver the goals of the European Green Deal. To protect their rights and to challenge breaches of implementation of this Regulation at the national level, the Member States should ensure that citizens and non-governmental organisations have access to justice. In order to ensure that that right can be exercised evenly throughout the Member States, an</u></i>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>article covering access to justice should be added to this Regulation.</u>		
Recital 13a				
23b			(13a) For Member States that improve their methodology of calculating the emissions and removals, a concept of technical correction should be introduced. A technical correction should be added to the greenhouse gas emission inventory data of that Member State in order to neutralize the effect of the changes in methodology on the assessment of the collective achievement of the 2030 Union target, in order to respect environmental integrity.	
Recital 13b				
23c			(13b) Greenhouse gas inventories will improve with increased use of monitoring technology and better knowledge. For instance, the following issues could trigger a technical correction: upgraded models, changes in reporting methodologies, new data or	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			<p>corrections of errors; inclusion of new carbon pools or gases; recalculation of historical data such as updates or periodic completions of forest inventories; replacement of assumptions by actual data, for instance when considering climate variability; inclusion of new elements such as carbon storage products and natural disturbances (for instance respective background levels and margin).</p>	
Recital 14				
24	<p>(14) In order to ensure uniform conditions for the implementation of the provisions of Regulation (EU) 2018/841 concerning the setting out of the annual target allocations for Member States, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹.</p> <p><small>1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of</small></p>	<p>(14) In order to ensure uniform conditions for the implementation <u>specify the requirements set out in this Regulation (EU) the power to adopt acts in accordance with Article 290</u> of the provisions of Regulation (EU) 2018/841 concerning the setting out of <u>Treaty on the Functioning of the European Union should be delegated to the Commission to supplement this Regulation in respect of setting out</u> the annual target allocations for Member States, implementing powers should be conferred on <u>for the LULUCF sector as well as the</u></p>	<p>(14) In order to ensure uniform conditions for the implementation of the provisions of Regulation (EU) 2018/841 concerning the setting out of the annual target allocations greenhouse gas emissions and removals established on the basis of a linear trajectory for each year in the period from 2026 to 2030 for Member States, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>implementing powers (OJ L 55, 28.2.2011, p. 13).</p>	<p><u>method for determination of the technical correction to be added to the targets of the Member States and for the independent expert review, specifying minimum criteria for the inclusion of biodiversity monitoring in the land monitoring system, and adopting a methodology for assessing the impact of ecosystem perturbations driven by climate change. It is of particular importance that</u> the Commission carry out <u>appropriate consultations during its preparatory work, including at expert level, and that</u> those powers should be exercised <u>consultations be conducted</u> in accordance with Regulation (EU) No 182/2011 of the principles laid down in the Interinstitutional Agreement on Better Law-Making of 13 April 2016¹. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and <u>the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts</u>of the</p>	<p>1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><i>Council⁴.</i></p> <p><i>1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13) OJ L 123, 12.5.2016, p. 1.</i></p>		
Recital 15				
25	<p>(15) In view of setting out the net greenhouse gas removals targets for the Member States for the period from 2026 to 2030, the Commission should exercise a comprehensive review to verify the greenhouse gas inventory data for the years 2021, 2022 and 2023. For this purpose, a comprehensive review should be carried out in 2025, in addition to the comprehensive reviews that the Commission is to carry out in 2027 and 2032 in accordance with Article 38 of Regulation (EU) 2018/1999.</p>	<p>(15) In view of setting out the net greenhouse gas removals targets for the Member States for the period from 2026 to 2030, the Commission should exercise a comprehensive review to verify the greenhouse gas inventory data for the years 2021, 2022 and 2023. For this purpose, a comprehensive review should be carried out in 2025, in addition to the comprehensive reviews that the Commission is to carry out in 2027 and 2032 in accordance with Article 38 of Regulation (EU) 2018/1999.</p>	<p>(15) In view of setting out the net greenhouse gas removals targets for the Member States for the period from 2026 to 2030, the Commission should exercise a comprehensive review to verify the greenhouse gas inventory data for the years 2021, 2022 and 2023. For this purpose, a comprehensive review should be carried out in 2025, in addition to the comprehensive reviews that the Commission is to carry out in 2027 and 2032 in accordance with Article 38 of Regulation (EU) 2018/1999.</p>	
Recital 15a				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
25a		<i><u>(15a) In Europe, National Forest Inventories (NFI) are used to provide information for forest ecosystem service assessments. The forest inventory monitoring system differs from country to country, as each country has its own forest inventory system with its own methodology. The Commission and the Member States should harmonize the indicators, definition and the different inventory systems and establish a consistent forest monitoring system across the Union.</u></i>		
Recital 15a				
25b			(15a) The values for each Member State for tree crown cover in Annex II to Regulation (EU) 2018/841 should be aligned with the values reported to UNFCCC or foreseeable updates to those values.	
Recital 16				
26	(16) Due to the change to reporting-based targets, the greenhouse gas emissions and removals need to be estimated with a higher level of accuracy.	(16) Due to the change to reporting-based targets, the greenhouse gas emissions and removals need to be estimated <u>and measured</u> with a higher level of	(16) Due to the change to reporting-based targets, the greenhouse gas emissions and removals need to be estimated with a higher level of accuracy.	

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	<p>Moreover, the Communication from the Commission on EU Biodiversity Strategy for 2030¹, the Farm to Fork Strategy for a fair, healthy and environmentally-friendly food system², the EU Forest Strategy³, the revised Directive (EU) 2018/2001 of the European Parliament and of the Council⁴ and the Communication from the Commission on Forging a climate-resilient Europe - the new EU Strategy on Adaptation to Climate Change⁵ will all require enhanced monitoring of land, thereby helping to protect and enhance the resilience of nature-based carbon removals throughout the Union. The monitoring and reporting of emissions and removals needs to be upgraded, using advanced technologies available under Union programmes, such as Copernicus, and digital data collected under the Common Agricultural Policy, applying the twin transition of green and digital innovation.</p> <p><small>1. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions EU</small></p>	<p>accuracy. Moreover, the Communication from the Commission on EU Biodiversity Strategy for 2030¹, the Farm to Fork Strategy for a fair, healthy and environmentally-friendly food system², the EU Soil Strategy³, the EU Forest Strategy^{3,4}, the Communication from the Commission on Sustainable Carbon Cycles⁵, the updated EU Bioeconomy Strategy⁶, the revised Directive (EU) 2018/2001 of the European Parliament and of the Council^{4,7} and the Communication from the Commission on Forging a climate-resilient Europe - the new EU Strategy on Adaptation to Climate Change^{5,8} will all require enhanced monitoring of land, thereby helping to protect and enhance the resilience of nature-based carbon removals throughout the Union, and to incentivise synergies between Union climate and biodiversity policies. The satellite and on-site The monitoring and reporting of emissions and removals needs to be upgraded, using advanced technologies available under Union programmes, such as Copernicus, and making full use of already</p>	<p>Moreover, the Communication from the Commission on EU Biodiversity Strategy for 2030¹, the Farm to Fork Strategy for a fair, healthy and environmentally-friendly food system², the EU Forest Strategy³, the revised Directive (EU) 2018/2001 of the European Parliament and of the Council⁴ and the Communication from the Commission on Forging a climate-resilient Europe - the new EU Strategy on Adaptation to Climate Change⁵ will all require enhanced monitoring of land, thereby helping to protect and enhance the resilience of nature-based carbon removals throughout the Union. The monitoring and reporting of emissions and removals needs to be upgraded, where applicable using advanced technologies available under Union programmes, such as Copernicus, and digital data collected under the Common Agricultural Policy, applying the twin transition of green and digital innovation.</p> <p><small>1. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions EU</small></p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>Biodiversity Strategy for 2030 - Bringing nature back into our lives (COM(2020) 380 final).</p> <p>2. COM/2020/381 final.</p> <p>3. [...]</p> <p>4. Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).</p> <p>5. COM/2021/82 final.</p>	<p><u><i>existing tools such as LUCAS surveys (Land use/cover area frame statistical survey), and digital data collected under the Common Agricultural Policy, applying the twin transition of green and digital innovation. In that context, the Commission should provide assistance to Member States to apply Tier 3 methodology from 2026 onwards to ensure consistency and transparency of the data, and continue working on GIS geo-spatial data at the Union level.</i></u></p> <hr/> <p>1. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions EU Biodiversity Strategy for 2030 - Bringing nature back into our lives (COM(2020) 380 final).</p> <p>2. COM/2020/381 final.</p> <p>3. ... <u><i>Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions EU Soil Strategy for 2030- Reaping the benefits of healthy soils for people, food, nature and climate (COM/2021/699 final).</i></u></p> <p>4. Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ</p>	<p>Biodiversity Strategy for 2030 - Bringing nature back into our lives (COM(2020) 380 final).</p> <p>2. COM/2020/381 final.</p> <p>3. ... deleted</p> <p>4. Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).</p> <p>5. COM/2021/82 final.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p>L 328, 21.12.2018, p. 82).[...]</p> <p>5. COM/2021/82 Communication from the Commission to the European Parliament and the Council on Sustainable Carbon Cycles (COM/2021/800 final).</p> <p>6. Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - A sustainable Bioeconomy for Europe: Strengthening the connection between economy, society and the environment (COM/2018/673 final).</p> <p>7. Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).</p> <p>8. COM/2021/82 final.</p>		
Recital 16a				
26a		<p>(16a) In order to fulfil the commitments made under the EU biodiversity strategy for 2030 and New EU forest strategy for 2030, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of amending Annex V to Regulation (EU) 2018/1999 to add new land categories to those covered under the system for the monitoring of land use units</p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>subject to protection and to those covered under the system for the monitoring of land use units subject to restoration.</i></u>		
Recital 17				
27	(17) The expected anthropogenic changes to marine and freshwaters environment use though, for instance, planned expansion of offshore energy, potential increase in aquaculture production and the increasing levels of nature protection to meet the EU Biodiversity Strategy targets will influence greenhouse gas emissions and their sequestration. Currently these emissions and removals are not included in the standard reporting tables to the UNFCCC. Subsequently to the adoption of the reporting methodology, the Commission will consider reporting on the progress, feasibility of analysis and impact of extending the reporting to marine and freshwater environment based on the latest scientific evidence of these fluxes when carrying out the review in accordance with Article 17(2) of this Regulation.	(17) The expected anthropogenic changes to <u>greenhouse gas emissions and removals in marine, coastal and freshwater ecosystems can be significant, and are expected to vary in the future as a result of changes in use through, coastal and freshwater ecosystems can be significant, and are expected to vary in the future as a result of changes in use through,</u> and freshwaters environment use though, for instance, planned expansion of offshore energy, potential increase in aquaculture production and the increasing levels of nature protection to meet the EU Biodiversity Strategy targets. <u>Coastal wetlands are of specific interest for Union biodiversity as well as for the outermost regions and ecosystems concerned by the Union's external action, and can trigger important</u> will influence greenhouse gas emissions and their	(17) The expected anthropogenic changes to marine and freshwaters environment use though, for instance, planned expansion of offshore energy, potential increase in aquaculture production and the increasing levels of nature protection to meet the EU Biodiversity Strategy targets will influence greenhouse gas emissions and their sequestration. Currently these emissions and removals are not included in the standard reporting tables to the UNFCCC. Subsequently to the adoption of the reporting methodology, the Commission will consider reporting on the progress, feasibility of analysis and impact of extending the reporting to marine and freshwater environment based on the latest scientific evidence of these fluxes when carrying out the review in accordance with Article 17(2) of this Regulation.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p>sequestration<u>emission reductions as the so-called "blue carbon" ecosystems</u>. Currently these emissions and removals are not included in the standard reporting tables to the UNFCCC. Subsequently to the adoption of the reporting methodology, the Commission will consider reporting on the progress, feasibility of analysis and impact of extending the reporting to marine<u>extending the scope of this Regulation to include greenhouse gas emissions and removals from the marine, coastal, including deltaic wetlands</u>, and freshwater environment<u>ecosystems</u> based on the latest scientific evidence of these fluxes <u>and their causes, and apply specific targets to such emissions and removals</u>, when carrying out the review in accordance with Article 17(2) of this Regulation.</p>		
Recital 17a				
27a		<p><u>(17a) The LULUCF Regulation should be amended to be in line with the Article 6 of the Paris Agreement and the outcome of the Climate Summit in Glasgow and</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>avoid double counting. At the same time, the Union and Member States should encourage international partners and third parties to also take additional action in the LULUCF sector in the context of upcoming UN Climate Change Conferences and in other international settings.</i></u>		
Recital 17a				
27b			(17a) Since the objectives of this Regulation, in particular to adjust, in light of the European Climate Law, the commitments of Member States for the LULUCF sector that contribute to achieving the objectives of the Paris Agreement and meeting the greenhouse gas emission reduction target of the Union for the period from 2021 to 2030, cannot be sufficiently achieved by the Member States but can rather, by reason of its scale and effects, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve those objectives,	
Recital 18				
28	(18) Regulations (EU) 2018/841 and (EU) 2018/1999 should therefore be amended accordingly,	(18) Regulations (EU) 2018/841 and (EU) 2018/1999 should therefore be amended accordingly,	(18) Regulations (EU) 2018/841 and (EU) 2018/1999 should therefore be amended accordingly,	
29	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	
Article 1				
30	Article 1	Article 1	Article 1	
Article 1, first paragraph, introductory part				
31	Regulation (EU) 2018/841 is amended as follows:	Regulation (EU) 2018/841 is amended as follows:	Regulation (EU) 2018/841 is amended as follows:	
Article 1, first paragraph, point (1), introductory part				
32	(1) Article 1 is replaced by the following:	(1) Article 1 is replaced by the following:	(1) Article 1 is replaced by the following:	
Article 1, first paragraph, point (1), amending provision (Article 1)				
33	" 'Article 1	" 'Article 1	" 'Article 1	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (1), amending provision (Article 1, title)				
34	Subject matter	Subject matter	Subject matter	
Article 1, first paragraph, point (1), amending provision, introductory part				
35	This Regulation sets out rules concerning:	This Regulation sets out rules concerning:	This Regulation sets out rules concerning:	
Article 1, first paragraph, point (1), amending provision				
36	(a) commitments of Member States for the land use, land use change and forestry sector that contribute to achieving the objectives of the Paris Agreement and meeting the greenhouse gas emission reduction target of the Union for the period from 2021 to 2025;	(a) commitments of Member States for the land use, land use change and forestry sector that contribute to achieving the objectives of the Paris Agreement and meeting the greenhouse gas emission reduction target of the Union for the period from 2021 to 2025;	(a) commitments of Member States for the land use, land use change and forestry– sector that contribute to achieving the objectives of the Paris Agreement and meeting the greenhouse gas emission reduction target of the Union for the period from 2021 to 2025;	
Article 1, first paragraph, point (1), amending provision				
37	(b) accounting of greenhouse gas emissions and removals from the land use, land use change and forestry sector and for checking the compliance of Member States with the commitments referred to in point (a) for the period from 2021 to 2025;	(b) accounting of greenhouse gas emissions and removals from the land use, land use change and forestry sector and for checking the compliance of Member States with the commitments referred to in point (a) for the period from 2021 to 2025;	(b) accounting of greenhouse gas emissions and removals from the land use, land use change and forestry sector and for checking the compliance of Member States with the commitments referred to in point (a) for the period from 2021 to 2025;	
Article 1, first paragraph, point (1), amending provision, point (c)				
38	(c) a Union target for net greenhouse gas removals in the	(c) a Union target for net greenhouse gas removals in the	(c) a 2030 Union target for net greenhouse gas removals in the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	land use, land use change and forestry sector for the period from 2026 to 2030;	land use, land use change and forestry sector for the period from 2026 to 2030;	land use, land use change and forestry sector for the period from 2026 to 2030;	
Article 1, first paragraph, point (1), amending provision, point (d)				
39	(d) targets for net greenhouse gas removals in the land use, land use change and forestry sector for Member States for the period from 2026 to 2030;	(d) targets for net greenhouse gas removals in the land use, land use change and forestry sector for Member States for the period from 2026 to 2030;	(d) targets for net greenhouse gas removals in the land use, land use change and forestry sector for Member States for the period from 2026 to 2030;	
Article 1, first paragraph, point (1), amending provision, point (da)				
39a		<u>(da) commitments of the relevant Union institutions and Member States to take the necessary measures for enhancing net greenhouse gas removals in the LULUCF sector from 2031 onwards so as to contribute to Article 5(1) of the Paris Agreement and ensure a sustainable and predictable long-term contribution of natural sinks to achieving the Union's climate-neutrality objective by 2050 at the latest, and to achieving negative emissions thereafter, as set out in Regulation (EU) 2021/1119.</u>		
Article 1, first paragraph, point (1), amending provision, point (e)				
40	(e) commitments of Member	(e) commitments of Member States	(e) commitments of Member	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	States to take the necessary measures aiming towards the collective achievement of climate-neutrality in the Union by 2035 in the land use, land use change and forestry sector including emissions by the non-CO ₂ agriculture.';	to take the necessary measures aiming towards the collective achievement of climate-neutrality in the Union by 2035 in the land use, land use change and forestry sector including emissions by the non-CO₂ agriculture.'; deleted	States to take the necessary measures aiming towards the collective achievement of climate-neutrality in the Union by 2035 in the land use, land use change and forestry sector including emissions by the non-CO ₂ agriculture.';	
Article 1, first paragraph, point (2), introductory part				
41	(2) Article 2 is replaced by the following:		(2) Article 2 is replaced by the following:	
Article 1, first paragraph, point (2), amending provision, first paragraph				
42	Article 2	Article 2	Article 2	
Article 1, first paragraph, point (2), amending provision, second paragraph				
43	Scope	Scope	Scope	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1), introductory part				
44	1. This Regulation applies to emissions and removals of the greenhouse gases listed in Section	1. This Regulation applies to emissions and removals of the greenhouse gases listed in Section	1. This Regulation applies to emissions and removals of the greenhouse gases listed in Section	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>A of Annex I, reported pursuant to Article 26(4) of Regulation (EU) 2018/1999 of the European Parliament and of the Council¹ and occurring on the territories of Member States in the period from 2021 to 2025 in any of the following land accounting categories:</p> <p>1. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p.1).</p>	<p>A of Annex I, reported pursuant to Article 26(4) of Regulation (EU) 2018/1999 of the European Parliament and of the Council¹ and occurring on the territories of Member States in the period from 2021 to 2025 in any of the following land accounting categories:</p> <p>1. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p.1).</p>	<p>A of Annex I, reported pursuant to Article 26(4) of Regulation (EU) 2018/1999 of the European Parliament and of the Council¹ and occurring on the territories of Member States in the period from 2021 to 2025 in any of the following land accounting categories:</p> <p>1. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p.1).</p>	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(a)				
45	(a) land use reported as cropland, grassland, wetlands, settlements or other land, converted to forest land ('afforested land');	(a) land use reported as cropland, grassland, wetlands, settlements or other land, converted to forest land ('afforested land');	(a) land use reported as cropland, grassland, wetlands, settlements or other land, converted to forest land ('afforested land');	
Article 1, first paragraph, point (2), amending provision, numbered paragraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
(1)(b)				
46	(b) land use reported as forest land converted to cropland, grassland, wetlands, settlements or other land ('deforested land');	(b) land use reported as forest land converted to cropland, grassland, wetlands, settlements or other land ('deforested land');	(b) land use reported as forest land converted to cropland, grassland, wetlands, settlements or other land ('deforested land');	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(c), introductory part				
47	(c) land use reported as either of the following ('managed cropland'):	(c) land use reported as either of the following ('managed cropland'):	(c) land use reported as either of the following ('managed cropland'):	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(c)(i)				
48	(i) cropland remaining cropland;	(i) cropland remaining cropland;	(i) cropland remaining cropland;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(c)(ii)				
49	(ii) grassland, wetland, settlement or other land, converted to cropland;	(ii) grassland, wetland, settlement or other land, converted to cropland;	(ii) grassland, wetland, settlement or other land, converted to cropland;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(c)(iii)				
50	(iii) cropland converted to wetland, settlement or other land;	(iii) cropland converted to wetland, settlement or other land;	(iii) cropland converted to wetland, settlement or other land;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(d), introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
51	(d) land use reported as either of the following ('managed grassland'):	(d) land use reported as either of the following ('managed grassland'):	(d) land use reported as either of the following ('managed grassland'):	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(d)(i)				
52	(i) grassland remaining grassland;	(i) grassland remaining grassland;	(i) grassland remaining grassland;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(d)(ii)				
53	(ii) cropland, wetland, settlement or other land, converted to grassland;	(ii) cropland, wetland, settlement or other land, converted to grassland;	(ii) cropland, wetland, settlement or other land, converted to grassland;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(d)(iii)				
54	(iii) grassland converted to wetland, settlement or other land;	(iii) grassland converted to wetland, settlement or other land;	(iii) grassland converted to wetland, settlement or other land;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(e)				
55	(e) land use reported as forest land remaining forest land ('managed forest land');	(e) land use reported as forest land remaining forest land ('managed forest land');	(e) land use reported as forest land remaining forest land ('managed forest land');	
Article 1, first paragraph, point (2), amending provision, numbered paragraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
(1)(f), introductory part				
56	(f) where a Member State has notified to the Commission its intention to include such land use in the scope of its commitments pursuant to Article 4(1) by 31 December 2020, land use reported as either of the following ('managed wetland'):	(f) where a Member State has notified to the Commission its intention to include such land use in the scope of its commitments pursuant to Article 4(1) by 31 December 2020, land use reported as either of the following ('managed wetland'):	(f) where a Member State has notified to the Commission its intention to include such land use in the scope of its commitments pursuant to Article 4(1) by 31 December 2020,– land use reported as either of the following ('managed wetland'):	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(f), first indent				
57	- wetland remaining wetland;	- wetland remaining wetland;	- wetland remaining wetland;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(f), second indent				
58	- settlement or other land, converted to wetland;	- settlement or other land, converted to wetland;	- settlement or other land, converted to wetland;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (1)(f), third indent				
59	- wetland converted to settlement or other land.	- wetland converted to settlement or other land.	- wetland converted to settlement or other land.	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (2), introductory part				
60	2. This Regulation also applies to	2. This Regulation also applies to	2. This Regulation also applies to	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	emissions and removals of the greenhouse gases listed in Section A of Annex I, reported pursuant to Article 26(4) of Regulation (EU) 2018/1999 and occurring on the territories of Member States in the period from 2026 to 2030, in any of the following land reporting categories and/or sectors:	emissions and removals of the greenhouse gases listed in Section A of Annex I, reported pursuant to Article 26(4) of Regulation (EU) 2018/1999 and occurring on the territories of Member States in the period from 2026 to 2030, in any of the following land reporting categories and/or sectors:	emissions and removals of the greenhouse gases listed in Section A of Annex I, reported pursuant to Article 26(4) of Regulation (EU) 2018/1999 and occurring on the territories of Member States in the period from 2026 to 2030, in any of the following land reporting categories and/or sectors:	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)(a)				
61	(a) forest land;	(a) forest land;	(a) forest land;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)(b)				
62	(b) cropland;	(b) cropland;	(b) cropland;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)(c)				
63	(c) grassland;	(c) grassland;	(c) grassland;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)(d)				
64	(d) wetlands;	(d) wetlands;	(d) wetlands;	
Article 1, first paragraph, point (2), amending provision, numbered paragraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(2)(e)			
65	(e) settlements;	(e) settlements;	(e) settlements;	
	Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)(f)			
66	(f) other land;	(f) other land;	(f) other land;	
	Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)(g)			
67	(g) harvested wood products;	(g) harvested wood products;	(g) harvested wood products;	
	Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)(h)			
68	(h) other;	(h) other;	(h) other;	
	Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)(i)			
69	(i) atmospheric deposition;	(i) atmospheric deposition;	(i) atmospheric deposition;	
	Article 1, first paragraph, point (2), amending provision, numbered paragraph (2)(j)			
70	(j) nitrogen leaching and run-off.	(j) nitrogen leaching and run-off.	(j) nitrogen leaching and run-off.	
	Article 1, first paragraph, point (2), amending provision, numbered paragraph (3), introductory part			
71	3. This Regulation also applies to emissions and removals of the greenhouse gases listed in Section A of Annex I, reported pursuant to	3. This Regulation also applies to emissions and removals of the greenhouse gases listed in Section A of Annex I, reported pursuant to	3. This Regulation also applies to emissions and removals of the greenhouse gases listed in Section A of Annex I, reported pursuant to	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 26(4) of Regulation (EU) 2018/1999 and occurring on the territories of Member States from 2031 and onwards, in any of the land categories listed in paragraph 2, points (a) to (j) and in any of the following sectors:	Article 26(4) of Regulation (EU) 2018/1999 and occurring on the territories of Member States from 2031 and onwards, in any of the land categories listed in paragraph 2, points (a) to (j) and in any of the following sectors: deleted	Article 26(4) of Regulation (EU) 2018/1999 and occurring on the territories of Member States from 2031 and onwards, in any of the land categories listed in paragraph 2, points (a) to (j) and in any of the following sectors: deleted	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)(a)				
72	(a) enteric fermentation;	(a) enteric fermentation;	(a) enteric fermentation; deleted	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)(b)				
73	(b) manure management;	(b) manure management;	(b) manure management; deleted	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)(c)				
74	(c) rice cultivation;	(c) rice cultivation;	(c) rice cultivation; deleted	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)(d)				
75	(d) agricultural soils;	(d) agricultural soils;	(d) agricultural soils; deleted	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)(e)				
76	(e) prescribed burning of savannas;	(e) prescribed burning of savannas;	(e) prescribed burning of savannas; deleted	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)(f)				
77	(f) field burning of agricultural residues;	(f) field burning of agricultural residues;	(f) field burning of agricultural residues; deleted	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)(g)				
78	(g) liming;	(g) liming;	(g) liming; deleted	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)(h)				
79	(h) urea application;	(h) urea application;	(h) urea application; deleted	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)(i)				
80	(i) ‘other carbon-containing fertilizers’;	(i) ‘other carbon-containing fertilizers’;	(i) ‘other carbon-containing fertilizers’; deleted	
Article 1, first paragraph, point (2), amending provision, numbered paragraph (3)(j)				
81	(j) ‘other’.	(j) ‘other’.	(j) ‘other’. deleted	
Article 1, first paragraph, point (2a), amending provision, introductory part				
81a			2a. Article 3 is amended as	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			follows:	
Article 1, first paragraph, point (2a), amending provision, numbered paragraph (2a)(a)				
81b			(a) point (9) is replaced by the following: '(9) 'natural disturbances' mean any non-anthropogenic events or circumstances that cause significant emissions in the land use, land use change and forestry sector and the occurrence of which is beyond the control of the relevant Member State, and the effects of which the Member State is objectively unable to significantly limit, even after their occurrence, on emissions;'	
Article 1, first paragraph, point (2a), amending provision, numbered paragraph (2a)(b)				
81c			(b) the following point is inserted: '(11) 'Climate change' means a change of climate which is attributed directly or indirectly to human activity that alters the composition of the global atmosphere and which is in addition to natural climate variability observed over	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			comparable time periods.	
Article 1, first paragraph, point (3), introductory part				
82	(3) Article 4 is replaced by the following:	(3) Article 4 is replaced by the following:	(3) Article 4 is replaced by the following:	
Article 1, first paragraph, point (3), amending provision, first paragraph				
83	" Article 4	" Article 4	" Article 4 Article 4	
Article 1, first paragraph, point (3), amending provision, second paragraph				
84	Commitments and targets	Commitments and targets	Commitments and targets	
Article 1, first paragraph, point (3), amending provision, numbered paragraph (1)				
85	1. For the period from 2021 to 2025, taking into account the flexibilities provided for in Articles 12, 13 and 13a, each Member State shall ensure that greenhouse gas emissions do not exceed greenhouse gas removals, calculated as the sum of total emissions and total removals on its territory in all of the land accounting categories referred to in Article 2(1).	1. For the period from 2021 to 2025, taking into account the flexibilities provided for in Articles 12, 13 and 13a, each Member State shall ensure that greenhouse gas emissions do not exceed greenhouse gas removals, calculated as the sum of total emissions and total removals on its territory in all of the land accounting categories referred to in Article 2(1).	1. For the period from 2021 to 2025, taking into account the flexibilities provided for in Articles 12, 13 and 13a, and the application of Article 10(1) , each Member State shall ensure that greenhouse gas emissions do not exceed greenhouse gas removals, calculated as the sum of total emissions and total removals on its territory in all of the land accounting categories referred to in Article 2(1).	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (3), amending provision, numbered paragraph (2), introductory part				
86	2. The 2030 Union target for net greenhouse gas removals is 310 million tonnes CO ₂ equivalent as a sum of the Member States targets established in accordance with paragraph 3 of this Article, and shall be based on the average of its greenhouse gas inventory data for the years 2016, 2017 and 2018.	2. The 2030 Union target for net greenhouse gas removals <u>in the the land, land use change and forestry sector is at least</u> is 310 million tonnes CO ₂ equivalent as a sum of the Member States targets established in accordance with paragraph 3 of this Article, and shall be based on the average of its greenhouse gas inventory data for the years 2016, 2017 and 2018. <u>This target shall be further amplified by additional measures and initiatives at Union level to support carbon farming. Such measures and initiatives, as well as methodology for target calculation and distribution between Member States, shall supplement this Regulation one year after the entry into force of this legislation.</u>	2. The 2030 Union target for net greenhouse gas removals is 310 million tonnes CO ₂ equivalent as a sum of the values of the greenhouse gas net emissions and removals by Member States targets established in accordance with paragraph 3 of this Article in 2030 set out in Column D of Annex IIa , and shall be based on the average of its greenhouse gas inventory data for the years 2016, 2017 and 2018 as submitted in 2020 .	
Article 1, first paragraph, point (3), amending provision, numbered paragraph (2), first paragraph				
87	Each Member State shall ensure that, taking into account the flexibilities provided for in Articles 12 and 13 and 13b, the annual sum	Each Member State shall ensure that, taking into account the flexibilities provided for in Articles 12 and 13 and 13b, the annual	Each Member State shall ensure that, taking into account the flexibilities provided for in Articles 12 and 13 and 13b 13b, and the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	of its greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), in each year in the period from 2026 to 2030 does not exceed the limit established by a linear trajectory, ending in 2030 on the target set out for that Member State in Annex IIa. The linear trajectory of a Member State shall start in 2022.	sum of its greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), in each year in the period from 2026 to 2030 does not exceed the limit established by a linear trajectory, ending in 2030 on the target set out for that Member State in Annex IIa. The linear trajectory of a Member State shall start in 2022.	application of Article 10 (1a) , the annual sum of its greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), in each year in the period from 2026 to 2030 does not exceed the limit established by a linear trajectory, ending in 2030 on as compared to the average of its greenhouse gas inventory data for the years 2016, 2017 and 2018 as submitted in 2032, does not exceed, for the year 2030, the target set out for that Member State in Annex IIa. The linear trajectory of a Member State shall start in 2022 Column C of Annex IIa.	
Article 1, first paragraph, point (3), amending provision, numbered paragraph (2), first paragraph a				
87a			In addition, each Member State shall ensure that, taking into account the flexibilities provided for in Articles 12 and 13b, and the application of Article 10 (1a), the sum of the differences for each year in the period from 2026 to 2030 between, on one side, its greenhouse gas emissions and removals on its territory and in all of the land reporting	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			<p>categories referred to in Article 2(2), points (a) to (j), and on the other side, the average value for its greenhouse gas inventory data for the years 2021, 2022 and 2023, as submitted in 2032, does not exceed a budget 2026-2030 defined as the sum of the differences for each year in the period from 2026 to 2030 for that Member State between, on one side, annual greenhouse gas emission and removal limit values for those years, established on the basis of a linear trajectory towards 2030, and on the other side, the average value for its greenhouse gas inventory data for the years 2021, 2022 and 2023, as submitted in 2025. The linear trajectory of a Member State shall start in 2022 at the average value for greenhouse gas inventory data for the years 2021, 2022 and 2023, and have as its end point for 2030 the value obtained by adding the value set out for that Member State in Column C of Annex IIa to the average value for greenhouse gas inventory data for the years 2016, 2017 and 2018. The budget</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			2026-2030 shall be defined on the basis of the greenhouse gas inventory data submitted in 2025 and the compliance to this budget shall be assessed on the basis of the greenhouse gas inventory data submitted in 2032.	
Article 1, first paragraph, point (3), amending provision, numbered paragraph (3), introductory part				
88	3. The Commission shall adopt implementing acts setting out the annual targets based on the linear trajectory for net greenhouse gas removals for each Member State, for each year in the period from 2026 to 2029 in terms of tonnes CO ₂ equivalent. These national trajectories shall be based on the average greenhouse gas inventory data for the years 2021, 2022 and 2023, reported by each Member State. The value of the 310 million tonnes CO ₂ equivalent net removals as a sum of the targets for Member States set out in Annex IIa may be subject to a technical correction due to a change of methodology by	3. The Commission shall adopt implementing acts <u>delegated acts in accordance with Article 16 to supplement this Regulation by the LULUCF sector,</u> based on the linear trajectory for net greenhouse gas removals for each Member State, for each year in the period from 2026 to 2029 in terms of tonnes CO ₂ equivalent. These national trajectories shall be based on the average greenhouse gas inventory data for the years 2021, 2022 and 2023, reported by each Member State. The value of the <u>at least</u> 310 million tonnes CO ₂ equivalent net removals as a sum	3. The Commission shall adopt implementing acts setting out the annual targets values based on the linear trajectory for net greenhouse gas removals for each Member State, for each year in the period from 2026 to 2029 in terms of tonnes CO ₂ equivalent. These national trajectories shall be based on the average greenhouse gas inventory data for the years 2021, 2022 and 2023, reported by each Member State. The value of the 310 million tonnes CO₂ equivalent net removals as a sum of the targets for Member States set out in Annex IIa may be subject to a technical correction due to a change of	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Member States. The method for determination of the technical correction to be added to the targets of the Member States, shall be set out in these implementing acts. For the purpose of those implementing acts, the Commission shall carry out a comprehensive review of the most recent national inventory data for the years 2021, 2022 and 2023 submitted by Member States pursuant to Article 26(4) of Regulation (EU) 2018/1999.	of the targets for Member States set out in Annex IIa may be subject to a technical correction due to a change of methodology by Member States, <u>subject to independent expert review confirming the necessity and proportionality of the technical correction based on the improved accuracy of the data monitored and reported</u> . The method for determination of the technical correction to be added to the targets of the Member States, <u>and for the independent expert review</u> shall be set out in these implementing acts <u>delegated acts and made publicly available</u> . For the purpose of those implementing <u>delegated</u> acts, the Commission shall carry out a comprehensive review of the most recent national inventory data for the years 2021, 2022 and 2023 submitted by Member States pursuant to Article 26(4) of Regulation (EU) 2018/1999.	methodology by Member States. The method for determination of the technical correction to be added to the targets of the Member States, shall be set out in these implementing acts. For the purpose of those implementing acts, the Commission shall carry out a comprehensive review of the most recent national inventory data for the years 2021, 2022 and 2023 submitted by Member States pursuant to Article 26(4) of Regulation (EU) 2018/1999.	
Article 1, first paragraph, point (3), amending provision, numbered paragraph (3), first paragraph				
89	Those implementing acts shall be adopted in accordance with the	Those implementing acts shall be adopted in accordance with the	Those implementing acts shall be adopted in accordance with the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	examination procedure referred to in Article 16a.	examination procedure referred to in Article 16a.	examination procedure referred to in Article 16a. For the purpose of those implementing acts, the Commission shall carry out a comprehensive review of the most recent national inventory data for the years 2021, 2022 and 2023 submitted by Member States pursuant to Article 26(4) of Regulation (EU) 2018/1999.	
Article 1, first paragraph, point (3), amending provision, numbered paragraph (3a)				
89a		<u>3a. Where Member States are willing to overachieve their targets, they are encouraged to do so.</u>		
Article 1, first paragraph, point (3), amending provision, numbered paragraph (3b)				
89b		<u>3b. The relevant Union institutions and the Member States shall take the necessary measures at Union and national level, respectively, to continue enhancing net greenhouse gas removals in the LULUCF sector from 2031 onwards so as to contribute to the implementation of Article 5(1) of the Paris Agreement and ensure a sustainable and predictable long-term contribution of natural sinks to the Union's climate-neutrality</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>objective by 2050 at the latest and the aim of achieving negative emissions thereafter, as set out in Regulation (EU) 2021/1119.</i></u>		
Article 1, first paragraph, point (3), amending provision, first paragraph				
89c		<u><i>By 1 January 2025, the Commission shall, taking into account the advice of the European Scientific Advisory Board on Climate Change and the Union greenhouse gas budget set out in Regulation (EU) 2021/1119, and on the basis of the integrated national energy and climate plans submitted by Member States by 30 June 2024, pursuant to Article 14 (2) of Regulation (EU) 2018/1999, submit a proposal to amend this Regulation to set out Union and Member States targets for net greenhouse gas removals in land use, land use change and forestry at least for 2035, 2040, 2045 and 2050.</i></u>		
Article 1, first paragraph, point (3), amending provision, numbered paragraph (4), first paragraph				
90	4. The Union-wide greenhouse gas emissions in the sectors set out in	4. The Union-wide greenhouse gas emissions in the sectors set out in	4. The Union-wide greenhouse gas emissions in the sectors set out in	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 2(3), points (a) to (j), shall aim to be net zero by 2035 and the Union shall achieve negative emissions thereafter. The Union and the Member States shall take the necessary measures to enable the collective achievement of the target for 2035.	<i>Article 2(3), points (a) to (j), shall aim to be net zero by 2035 and the Union shall achieve negative emissions thereafter. The Union and the Member States shall take the necessary measures to enable the collective achievement of the target for 2035.</i>	Article 2(3), points (a) to (j), shall aim to be net zero by 2035 and the Union shall achieve negative emissions thereafter. The Union and the Member States shall take the necessary measures to enable the collective achievement of the target for 2035. deleted	
Article 1, first paragraph, point (3), amending provision, numbered paragraph (4),				
91	The Commission shall, by 31 December 2025 and on the basis of integrated national energy and climate plans submitted by each Member State pursuant to Article 14 of Regulation (EU) 2018/1999 by 30 June 2024, make proposals for the contribution of each Member State to the net emissions reduction.';	The Commission shall, by 31 December 2025 and 2024 , on the basis of integrated national energy and climate <u>progress reports and of integrated national energy and climate</u> plans submitted by each Member State pursuant to Article 14 Articles 14 and 17 of Regulation (EU) 2018/1999 by 30 June 2024, make proposals for the contribution of each Member State that date, and taking into account the advice of the European Scientific Advisory Board on Climate Change and the Union greenhouse gas budget set out in Regulation (EU) 2021/1119, submit a report to the net emissions European Parliament and the Council on progress achieved in the increase of net-removals of greenhouse gases from cropland, grassland	The Commission shall, by 31 December 2025 and on the basis of integrated national energy and climate plans submitted by each Member State pursuant to Article 14 of Regulation (EU) 2018/1999 by 30 June 2024, make proposals for the contribution of each Member State to the net emissions reduction.'; deleted	"

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>and wetlands under the scope of this Regulation and in the reduction- of greenhouse gas emissions from agriculture under the scope of Regulation (EU) 2018/842, and assess whether current trends and future projections are consistent with the objective of achieving long-term greenhouse gas emission reductions in all sectors in accordance with the Union’s climate-neutrality objective and the Union’s intermediary climate targets set out in Regulation (EU) 2021/1119’;</u></p>		
<p>Article 1, first paragraph, point (3), amending provision, numbered paragraph (4), second paragraph</p>				
91a		<p><u>That report shall include an impact assessment exploring options, including national targets, to ensure a fair contribution of each sector and each Member State to the Union’s climate-neutrality objective and the Union’s intermediary climate targets set out in Regulation (EU) 2021/1119, while taking into account the objectives of the updated Bioeconomy Strategy 2018, sustainable local food</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>production and food security, the Farm to Fork and Biodiversity Strategies, the forthcoming Sustainable Food System Legislation, assessing the synergies and trade-offs of accelerating the substitution of fossil fuels by bio-based products, and assessing the impacts down to farm level.</i></u>		
Article 1, first paragraph, point (3), amending provision, numbered paragraph (4), third paragraph				
91b		<u><i>Following that report, the Commission shall submit legislative proposals where it deems it appropriate to ensure contributions by all sectors in accordance with the Union's climate-neutrality objective and the Union's intermediary climate targets set out in Regulation (EU) 2021/1119.</i></u>		
Article 1, first paragraph, point (3), amending provision, numbered paragraph (4a)				
91c		<u><i>4a. When taking measures to meet their national targets as referred to in paragraph 2, Member States shall take into account the 'do no significant harm' principle and the minimum safeguards within the meaning of</i></u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>Articles 17 and 18 of Regulation (EU) 2020/852 of the European Parliament and of the Council¹, while taking into account the principles enshrined in the European Pillar of Social Rights. The Commission shall issue guidelines to specify common rules and methodologies to achieve the objective set out in this paragraph. The Commission is also empowered to adopt delegated acts in accordance with Article 16 to supplement this Regulation by setting minimum criteria for the inclusion of biodiversity monitoring in land monitoring systems.</u></p> <p style="text-align: right;">"</p> <p><u>1. Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).</u></p>		
Article 1, first paragraph, point (3a), introductory part				
91d		<p><u>(3a) the following Article 4a is inserted:</u></p> <p><u>"Article 4a</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>Financial support and just transition for increased climate mitigation and adaptation action in the LULUCF sector</i></u>		
Article 1, first paragraph, point (3a), amending provision, Article 4a, numbered paragraph (1)				
91e		<u><i>1. By... [four months after the entry into force of this Regulation], the Commission shall submit a report to the European Parliament and the Council assessing the availability and consistency of all existing Union funding instruments to increase climate mitigation and adaptation in the LULUCF sector in order to contribute to the targets set out in accordance with Article 4(3), in accordance with Article 4(4a). In that report, the Commission shall, where applicable, issue recommendations to the Member States on how their CAP Strategic Plans need to be amended pursuant to Article 120 of Regulation (EU) 2021/2115 of the European Parliament and of the Council to provide the necessary and tailor-made financial support to land and forest owners or managers to achieve the targets</i></u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>set out pursuant to Article 4(3), in accordance with Article 4(4a), with priority to be given to the promotion of ecosystem-based approaches in forests, agricultural land and agroforestry. Those recommendations shall take into account the need to ensure the permanence of the removals being generated through such financial support, and the risk of those removals being released at any point into the atmosphere, accidentally or intentionally.</u>		
Article 1, first paragraph, point (3a), amending provision, Article 4a, numbered paragraph (2)				
91f		<u>2. Where Member States use public revenues generated from the auctioning of EU ETS allowances under Directive 2003/87/EC to support climate mitigation and adaptation measures adopted by land and forest owners or managers to achieve the targets set out pursuant to Article 4(3), in accordance with Article 4(4a), priority shall be given to the promotion of ecosystem-based approaches in forests and agricultural land. Projects shall</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<i><u>be selected on the basis of objective, science-based and transparent common criteria, and shall reward practices whose climate and environmental benefits are scientifically proven and that lead to the sustainable and long-term increase of carbon sequestration in soils and biomass while ensuring societal co-benefits.</u></i>		
Article 1, first paragraph, point (3a), amending provision, Article 4a, numbered paragraph (3)				
91g		<i><u>3. For the purpose of paragraph 3, the Commission shall adopt guidelines to lay down common criteria for the selection of projects, based, inter alia, on existing guidelines adopted by the Commission. The Commission shall consult the European Scientific Advisory Board on Climate Change referred to in Article 3 of Regulation (EU) 2021/1119, as well as civil society and relevant stakeholders, before the adoption of those guidelines.</u></i>		
Article 1, first paragraph, point (3a), amending provision, Article 4a, numbered paragraph (4)				
91h		<i><u>4. By 31 December 2022, the</u></i>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<i><u>Commission shall submit a legislative proposal, where appropriate, to set up a regulatory framework for the certification of scientifically robust, sustainable, reliable and permanent carbon removals, including through carbon farming practices, that ensure environmental integrity and respect ecological principles favourable to biodiversity.</u></i>		
Article 1, first paragraph, point (3a), amending provision, Article 4a, numbered paragraph (5)				
91i		<i><u>5. By... [two years after the entry into force of this Regulation], and every two years thereafter, Member States shall evaluate the social and labour impacts, including on gender equality and working conditions, both at national and regional level, that the obligations set out in this Regulation have in any of the land categories and sectors covered by Article 2.</u></i>		
Article 1, first paragraph, point (3b), introductory part				
91j		<i><u>(3b) in Article 5, paragraph 1 is replaced by the following:</u></i>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (3b)				
91k		<p><u>1. Each Member State shall prepare and maintain accounts that accurately reflect the emissions and removals resulting from the land accounting categories referred to in Article 2. Member States shall ensure that their accounts and other data provided under this Regulation are accurate, complete, consistent, publicly accessible, comparable and transparent. Member States shall denote emissions by a positive sign (+) and removals by a negative sign (-)</u></p>		
Article 1, first paragraph, point (3c)				
91l		<p><u>(3c) in Article 5, paragraph 4 is replaced by the following:</u> <u>"4. Member States shall include in their accounts for each land accounting category any change in the carbon stock of the carbon pools listed in Section B of Annex I. Member States may choose not to include in their accounts changes in carbon stocks of carbon pools provided that the carbon pool is not a source. However, that option not to</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>include changes in carbon stocks in the accounts shall not apply in relation to the carbon pools of above-ground biomass, mineral and organic soil carbon, dead wood and harvested wood products, in the land accounting category of managed forest land.</i></u>		
Article 1, first paragraph, point (3d)				
91m		<u><i>(3d) In Article 5, paragraph 4, the following subparagraphs are added:</i></u> <u><i>"No later than one year after [the entry into force of this amending Regulation], the Commission shall adopt a delegated act setting a recalibrated value of carbon stock for the main categories of primary and old-growth forests of the Union in the category of managed forest land based on the measured data."</i></u>		
Article 1, first paragraph, point (3b), point b, second paragraph				
91n		<u><i>"The Commission shall use datasets provided by finalised or currently ongoing research projects for relevant primary and</i></u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<i><u>old-growth forest types and shall use other Union instruments to finance the projects for forest types with data gaps. If relevant, a specialised call under EU Missions in Horizon Europe related to climate change mitigation and adaptation may be created for this purpose."</u></i>		
Article 1, first paragraph, point (3e)				
91o		<i><u>(3e) In Article 5, the following paragraph is inserted:</u></i> <i><u>"5a. Data collection shall be further enhanced by Union-wide harmonised monitoring of the evolution in soil organic carbon content and factors which impact soil condition and its carbon stocks via annual LUCAS surveys (Land use/cover area frame statistical survey) conducted by the relevant services of the European Commission."</u></i>		
Article 1, first paragraph, point (4), introductory part				
92	(4) in Article 6, paragraphs 1 and 2 are replaced by the following:	(4) in Article 6, paragraphs 1 and 2 are replaced by the following:	(4) in Article 6, paragraphs 1 and 2 are replaced by the following:	
Article 1, first paragraph, point (4), amending provision, numbered paragraph (1)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
93	1. Member States shall account for emissions and removals resulting from afforested land and deforested land calculated as the total emissions and total removals for each of the years in the period from 2021 to 2025.	1. Member States shall account for emissions and removals resulting from afforested land and deforested land calculated as the total emissions and total removals for each of the years in the period from 2021 to 2025.	1. Member States shall account for emissions and removals resulting from afforested land and deforested land calculated as the total emissions and total removals for each of the years in the period from 2021 to 2025.	
Article 1, first paragraph, point (4), amending provision, numbered paragraph (2)				
94	2. By way of derogation from Article 5(3), and no later than 2025, where land use has been converted from cropland, grassland, wetland, settlements or other land to forest land, a Member State may, 30 years after the date of that conversion, change the categorisation of such land from land converted to forest land to forest land remaining forest land, where such change is duly justified based on the IPCC Guidelines.;	2. By way of derogation from Article 5(3), and no later than 2025, where land use has been converted from cropland, grassland, wetland, settlements or other land to forest land, a Member State may, 30 years after the date of that conversion, change the categorisation of such land from land converted to forest land to forest land remaining forest land, where such change is duly justified based on the IPCC Guidelines.;	2. By way of derogation from Article 5(3), and no later than 2025, where land use has been converted from cropland, grassland, wetland, settlements or other land to forest land, a Member State may, 30 years after the date of that conversion, change the categorisation of such land from land converted to forest land to forest land remaining forest land, where such change is duly justified based on the IPCC Guidelines.;	
Article 1, first paragraph, point (5), introductory part				
95	(5) in Article 7, paragraphs 1, 2 and 3 are replaced by the following:	(5) in Article 7, paragraphs 1, 2 and 3 are replaced by the following:	(5) in Article 7, paragraphs 1, 2 and 3 are replaced by the following:	
Article 1, first paragraph, point (5), amending provision, numbered paragraph (1)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
96	1. Each Member State shall account for emissions and removals resulting from managed cropland calculated as emissions and removals in the period from 2021 to 2025 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed cropland in its base period from 2005 to 2009.	1. Each Member State shall account for emissions and removals resulting from managed cropland calculated as emissions and removals in the period from 2021 to 2025 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed cropland in its base period from 2005 to 2009.	1. Each Member State shall account for emissions and removals resulting from managed cropland calculated as emissions and removals in the period from 2021 to 2025 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed cropland in its base period from 2005 to 2009.	
Article 1, first paragraph, point (5), amending provision, numbered paragraph (2)				
97	2. Each Member State shall account for emissions and removals resulting from managed grassland calculated as emissions and removals in the period from 2021 to 2025 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed grassland in its base period from 2005 to 2009.	2. Each Member State shall account for emissions and removals resulting from managed grassland calculated as emissions and removals in the period from 2021 to 2025 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed grassland in its base period from 2005 to 2009.	2. Each Member State shall account for emissions and removals resulting from managed grassland calculated as emissions and removals in the period from 2021 to 2025 minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed grassland in its base period from 2005 to 2009.	
Article 1, first paragraph, point (5), amending provision, numbered paragraph (3)				
98	3. During the period from 2021 to 2025, each Member State that includes managed wetland in the scope of its commitments shall	3. During the period from 2021 to 2025, each Member State that includes managed wetland in the scope of its commitments shall	3. During the period from 2021 to 2025, each Member State that includes managed wetland in the scope of its commitments shall	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	account for emissions and removals resulting from managed wetland, calculated as emissions and removals in that period minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed wetland in its base period from 2005 to 2009.;	account for emissions and removals resulting from managed wetland, calculated as emissions and removals in that period minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed wetland in its base period from 2005 to 2009.;	account for emissions and removals resulting from managed wetland, calculated as emissions and removals in that period minus the value obtained by multiplying by five the Member State's average annual emissions and removals resulting from managed wetland in its base period from 2005 to 2009.?’	
Article 1, first paragraph, point (6), introductory part				
99	(6) Article 8 is amended as follows::	(6) Article 8 is amended as follows:–	(6) Article 8 is amended as follows::	
Article 1, first paragraph, point (6)(a), introductory part				
100	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	
Article 1, first paragraph, point (6)(a), amending provision, numbered paragraph (1)				
101	‘ 1. Each Member State shall account for emissions and removals resulting from managed forest land, calculated as emissions and removals in the period from 2021 to 2025 minus the value obtained by multiplying by five the forest reference level of the Member State concerned.;	‘ 1. Each Member State shall account for emissions and removals resulting from managed forest land, calculated as emissions and removals in the period from 2021 to 2025 minus the value obtained by multiplying by five the forest reference level of the Member State concerned.;	‘ 1. Each Member State shall account for emissions and removals resulting from managed forest land, calculated as emissions and removals in the period from 2021 to 2025 minus the value obtained by multiplying by five the forest reference level of the Member State concerned.’;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (6)(b), introductory part				
102	(b) in paragraph 3, the first sentence is replaced by the following:	(b) in paragraph 3, the first sentence is replaced by the following:	(b) in paragraph 3, the first sentence is replaced by the following:	
Article 1, first paragraph, point (6)(b), amending provision, first paragraph				
103	‘Member States shall submit to the Commission their national forestry accounting plans, including a proposed forest reference level, by 31 December 2018 for the period from 2021 to 2025.;	‘Member States shall submit to the Commission their national forestry accounting plans, including a proposed forest reference level, by 31 December 2018 for the period from 2021 to 2025.;	‘Member States shall submit to the Commission their national forestry accounting plans, including a proposed forest reference level, by 31 December 2018 for the period from 2021 to 2025.’;	
Article 1, first paragraph, point (6)(c), introductory part				
104	(c) paragraphs 7, 8, 9 and 10 are replaced by the following:	(c) paragraphs 7, 8, 9 and 10 are replaced by the following:	(c) paragraphs 7, 8, 9 and 10 are replaced by the following:	
Article 1, first paragraph, point (6)(c), amending provision, numbered paragraph (7)				
105	‘7. Where necessary based on the technical assessments and on, where applicable, the technical recommendations, Member States shall communicate their revised proposed forest reference levels to the Commission by 31 December 2019 for the period from 2021 to 2025. The Commission shall	‘7. Where necessary based on the technical assessments and on, where applicable, the technical recommendations, Member States shall communicate their revised proposed forest reference levels to the Commission by 31 December 2019 for the period from 2021 to 2025. The Commission shall	‘7. Where necessary based on the technical assessments and on, where applicable, the technical recommendations, Member States shall communicate their revised proposed forest reference levels to the Commission by 31 December 2019 for the period from 2021 to 2025. The Commission shall	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	publish the proposed forest reference levels communicated to it by Member States.	publish the proposed forest reference levels communicated to it by Member States.	publish the proposed forest reference levels communicated to it by Member States.	
Article 1, first paragraph, point (6)(c), amending provision, numbered paragraph (8)				
106	8. Based on the proposed forest reference levels submitted by Member States, on the technical assessment carried out pursuant to paragraph 6 of this Article and, where applicable, on the revised proposed forest reference level submitted under paragraph 7 of this Article, the Commission shall adopt delegated acts in accordance with Article 16 amending Annex IV with a view to laying down the forest reference levels to be applied by the Member States for the period from 2021 to 2025.	8. Based on the proposed forest reference levels submitted by Member States, on the technical assessment carried out pursuant to paragraph 6 of this Article and, where applicable, on the revised proposed forest reference level submitted under paragraph 7 of this Article, the Commission shall adopt delegated acts in accordance with Article 16 amending Annex IV with a view to laying down the forest reference levels to be applied by the Member States for the period from 2021 to 2025.	8. Based on the proposed forest reference levels submitted by Member States, on the technical assessment carried out pursuant to paragraph 6 of this Article and, where applicable, on the revised proposed forest reference level submitted under paragraph 7 of this Article, the Commission shall adopt delegated acts in accordance with Article 16 amending Annex IV with a view to laying down the forest reference levels to be applied by the Member States for the period from 2021 to 2025.	
Article 1, first paragraph, point (6)(c), amending provision, numbered paragraph (9)				
107	9. If a Member State does not submit its forest reference level to the Commission by the dates specified in paragraph 3 of this Article and, where applicable, paragraph 7 of this Article, the Commission shall adopt delegated acts in accordance with Article 16 amending Annex IV with a view to	9. If a Member State does not submit its forest reference level to the Commission by the dates specified in paragraph 3 of this Article and, where applicable, paragraph 7 of this Article, the Commission shall adopt delegated acts in accordance with Article 16 amending Annex IV with a view to	9. If a Member State does not submit its forest reference level to the Commission by the dates specified in paragraph 3 of this Article and, where applicable, paragraph 7 of this Article, the Commission shall adopt delegated acts in accordance with Article 16 amending Annex IV with a view to	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	laying down the forest reference level to be applied by that Member State for the period from 2021 to 2025, based on any technical assessment carried out pursuant to paragraph 6 of this Article.	laying down the forest reference level to be applied by that Member State for the period from 2021 to 2025, based on any technical assessment carried out pursuant to paragraph 6 of this Article.	laying down the forest reference level to be applied by that Member State for the period from 2021 to 2025, based on any technical assessment carried out pursuant to paragraph 6 of this Article.	
Article 1, first paragraph, point (6)(c), amending provision, numbered paragraph (10)				
108	10. The delegated acts referred to in paragraphs 8 and 9 shall be adopted by 31 October 2020 for the period from 2021 to 2025.;	10. The delegated acts referred to in paragraphs 8 and 9 shall be adopted by 31 October 2020 for the period from 2021 to 2025.;	10. The delegated acts referred to in paragraphs 8 and 9 shall be adopted by 31 October 2020 for the period from 2021 to 2025.;	
Article 1, first paragraph, point (7), introductory part				
109	(7) Article 9 is amended as follows:	(7) Article 9 is amended as follows:	(7) Article 9 is amended as follows:	
Article 1, first paragraph, point (7)(a), introductory part				
110	(a) the title is replaced by the following:	(a) the title is replaced by the following:	(a) the title is replaced by the following:	
Article 1, first paragraph, point (7)(a), amending provision, first paragraph				
111	‘Carbon storage products’;	‘ <u>Sustainable</u> carbon storage products’;	‘Carbon storage products’;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (7)(b), introductory part				
112	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:	(b) paragraph 2 is replaced by the following:	
Article 1, first paragraph, point (7)(b), amending provision, numbered paragraph (2)				
113	‘ 2. The Commission shall adopt delegated acts in accordance with Article 16 in order to amend paragraph 1 of this Article and Annex V by adding new categories of carbon storage products, including harvested wood products, that have a carbon sequestration effect, based on IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement, and ensuring environmental integrity.’	‘ 2. –The Commission shall adopt delegated acts in accordance with Article 16 in order to amend paragraph 1 of this Article and Annex V by adding new categories of carbon storage products, including harvested wood products; that have a carbon sequestration effect, <u>provided that methodologies for new categories are science-based, transparent, verifiable, avoid double counting, and are</u> based on IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement, and ensuring	‘ 2. –The Commission shall adopt delegated acts in accordance with Article 16 in order to amend paragraph 1 of this Article and Annex V by adding new categories of carbon storage products, including harvested wood products, that have a carbon sequestration effect, based on IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement, and ensuring environmental integrity.’	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		environmental integrity.;		
Article 1, first paragraph, point (7)(ba), introductory part				
113a		<u>(ba) the following paragraph is inserted:</u>		
Article 1, first paragraph, point (7)(ba), amending provision, numbered paragraph 2a				
113b		<u>2a. Within 6 months of the entry into force of a legislative act concerning a Union regulatory framework for the certification of carbon removals based on scientifically robust requirements and accounting rules in terms of measurement quality, monitoring standards, reporting protocols and verification means, ensuring environmental integrity and avoiding negative impacts on biodiversity and ecosystems, and where new IPCC Guidelines have been adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement, the</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u><i>Commission shall submit a report to the European Parliament and the Council on the possible benefits and trade-offs in terms of climate mitigation, adaptation and biodiversity protection of the inclusion of sustainably sourced long-lived bio-based carbon storage products that have a net-positive carbon sequestration effect based on a life-cycle assessment, including the impact on land use and land use change associated with increased harvesting, and provided that the available data are science-based, transparent and verifiable. The Commission's report may be accompanied, where appropriate, by a legislative proposal to amend this Regulation accordingly, while ensuring environmental integrity, avoiding double counting, and ensuring that natural resources are used and recycled for as long as possible, and allocated to the most valuable purposes possible at each stage. The Commission shall also take into account the need for the lifecycle of carbon storage products not to significantly harm other environmental objectives within the meaning of Article 17</i></u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>of Regulation (EU) 2020/852.</u>		
Article 1, first paragraph, point (8), introductory part				
114	(8) Article 10 is amended as follows:	(8) Article 10 is amended as follows:	(8) Article 10 is amended as follows:	
Article 1, first paragraph, point (8)(a), introductory part				
115	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	(a) paragraph 1 is replaced by the following:	
Article 1, first paragraph, point (8)(a), amending provision, first paragraph				
116	‘ At the end of the period from 2021 to 2025, Member States may exclude from their accounts for afforested land and managed forest land greenhouse gas emissions, resulting from natural disturbances, that exceed the average emissions caused by natural disturbances in the period from 2001 to 2020, excluding statistical outliers (‘background level’). That background level shall be calculated in accordance with this Article and Annex VI.; ’	‘ At the end of the period from 2021 to 2025, Member States may exclude from their accounts for afforested land and managed forest land greenhouse gas emissions, resulting from natural disturbances, that exceed the average emissions caused by natural disturbances in the period from 2001 to 2020, excluding statistical outliers (‘background level’). That background level shall be calculated in accordance with this Article and Annex VI.; ’	‘ At the end of the period from 2021 to 2025, Member States may exclude from their accounts for afforested land and managed forest land greenhouse gas emissions, resulting from natural disturbances, that in any given year from 2021 to 2025 exceed the average emissions caused by natural disturbances in the period from 2001 to 2020, excluding statistical outliers (‘background level’). That background level shall be calculated in accordance with this Article and Annex VI.’; ’	
Article 1, first paragraph, point (8)(aa), amending provision, numbered paragraph 1a				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
116a			<p>(aa) The following paragraph 1a is added:</p> <p>At the end of the period from 2026 to 2030, Member States may exclude from their accounts greenhouse gas emissions, resulting from natural disturbances in the land reporting categories referred to in Article 2(2), points (a) to (j), that in any given year from 2026 to 2030 exceed the average emissions caused by natural disturbances in the period from 2001 to 2020, excluding statistical outliers ('background level'). That background level shall be calculated in accordance with this Article and Annex VI.'</p>	
Article 1, first paragraph, point (8)(b), amending provision				
117	(b) in paragraph 2, point (b), '2030' is replaced by '2025':	(b) in paragraph 2, point (b), '2030' is replaced by '2025':	<p>(b) in paragraph 2, point (b), '2030' is replaced by the following:</p> <p>'In the period from 2021 to 2025, exclude from accounting until 2030 all subsequent removals on the land affected by natural disturbances.''2025':</p>	
Article 1, first paragraph, point (8)(ba), amending provision, numbered paragraph 2a				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
117a			(ba) the following paragraph 2a is added: ‘2a. Where a Member State applies paragraph 1a, it shall: (a) submit to the Commission information on the background level for all of the land reporting categories and on the data and methodologies used in accordance with Annex VI; and (b) in the period from 2026 to 2030, exclude from accounting until 2030 all subsequent removals on the land affected by natural disturbances.’	
Article 1, first paragraph, point (9), introductory part				
118	(9) Article 11 is amended as follows:	(9) Article 11 is amended as follows:	(9) Article 11 is amended as follows:	
Article 1, first paragraph, point (9)(a), introductory part				
119	(a) the title is replaced by the following:	(a) the title is replaced by the following:	(a) the title is replaced by the following:	
Article 1, first paragraph, point (9)(a), amending provision, first paragraph				
120	‘Flexibilities and governance; ,	‘Flexibilities and governance; ,	‘Flexibilities and governance; ,	
Article 1, first paragraph, point (9)(aa), introductory part				
120a		<u>(aa) the following paragraph -1 is</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>inserted before paragraph 1:</i></u>		
Article 1, first paragraph, point (9)(aa), amending provision, numbered paragraph -1				
120b		<u><i>-1. Where the Commission finds that a Member State failed to meet its annual target as set out in Article 4(3) for two consecutive years, it shall issue recommendations to that Member State identifying adequate additional measures in the LULUCF sector to remedy that situation. The Commission shall make such recommendations publicly available. The Commission may also provide additional technical support to that Member State.</i></u>		
Article 1, 1st paragraph, point (9)(aa), amending provision, numbered paragraph -1, first paragraph				
120c		<u><i>Where recommendations are issued in accordance with the first subparagraph, the Member State concerned shall, within six months of receipt of the recommendations, amend its National Energy and Climate Plan and Long-term Strategy as referred to in Articles 3 and 15 of Regulation (EU) 2018/1999 to</i></u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>adopt additional adequate measures, taking into account the recommendations adopted by the Commission. Those measures shall be duly reasoned and substantiated.</i></u>		
Article 1, first paragraph, point (9)(aa), amending provision, numbered paragraph -1, second paragraph				
120d		<u><i>The Member State concerned shall notify the revised National Energy and Climate Plan and Long-term Strategy to the Commission, accompanied by a statement setting out how the proposed revision will remedy non-compliance with the annual targets and how the Commission's recommendations have been taken into account.</i></u>		
Article 1, first paragraph, point (9)(aa), amending provision, numbered paragraph -1, third paragraph				
120e		<u><i>If the Member State concerned does not address the recommendations of the Commission, the Commission shall consider taking the necessary measures in accordance</i></u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>with the Treaties.</u>		
Article 1, first paragraph, point (9)(b), introductory part				
121	(b) paragraph 1 is replaced by the following:	(b) paragraph 1 is replaced by the following:	(b) paragraph 1 is replaced by the following:	
Article 1, first paragraph, point (9)(b), amending provision, numbered paragraph (1), introductory part				
122	‘ 1. A Member State may use:	‘ 1. <u>Without prejudice to paragraph -1,</u> a Member State may use:	‘ 1. A Member State may use:	
Article 1, first paragraph, point (9)(b), amending provision, numbered paragraph (1)(a)				
123	(a) the general flexibilities set out in Article 12; and	(a) the general flexibilities set out in Article 12; and	(a) the general flexibilities set out in Article 12; and	
Article 1, first paragraph, point (9)(b), amending provision, numbered paragraph (1)(b)				
124	(b) in order to comply with the commitment in Article 4, the managed forest land flexibility set out in Articles 13 and 13b.	(b) in order to comply with the <u>commitments and targets set out commitment</u> in Article 4, the managed forest land flexibility set out in Articles <u>Article</u> 13 and <u>the mechanism set out in Article</u> 13b.	(b) in order to comply with the commitment in Article 4, the managed forest land flexibility <u>flexibilities</u> set out in Articles 13 and 13b.	
Article 1, first paragraph, point (9)(b), amending provision, numbered paragraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
(1), first paragraph				
125	Finland may, besides the flexibilities referred to in the first subparagraph, points (a) and (b), use additional compensations pursuant to Article 13a.’	Finland may, besides the flexibilities referred to in the first subparagraph, points (a) and (b), use additional compensations pursuant to Article 13a.’	Finland may, besides the flexibilities referred to in the first subparagraph, points (a) and (b), use additional compensations pursuant to Article 13a. The amounts of compensation used under the flexibility mechanisms mentioned in this paragraph for the purpose of compliance with the 2030 target set out in the second subparagraph of Article 4(2) shall be taken into account, in equivalent quantity, for the reduction of any deficit with regard to the 2026-2030 budget set out in the third subparagraph of Article 4(2), up to the point that this deficit is reduced to zero. These amounts shall not be taken into account as additional surpluses with regard to the 2026-2030 budget set out in the third subparagraph of Article 4(2) if this budget is already reached.’	
Article 1, first paragraph, point (9)(ba), introductory part				
125a		<u>(ba) paragraph 2 is replaced as</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>follows:</u>		
Article 1, first paragraph, point (9)(ba), amending provision, numbered paragraph (2)				
125b		<u><i>If a Member State is not in compliance with the monitoring requirements laid down in point (da) of Article 7(1) of Regulation (EU) No 525/2013, the Central Administrator designated under Article 20 of Directive 2003/87/EC ('the Central Administrator') shall temporarily prohibit that Member State from transferring pursuant to Article 12(2) of this Regulation or using the managed forest land flexibility pursuant to Article 13 of this Regulation.</i></u>		
Article 1, first paragraph, point (10), introductory part				
126	(10) Article 12 is amended as follows:	(10) Article 12 is amended as follows:	(10) Article 12 is amended as follows:	
Article 1, first paragraph, point (10)(-a)				
126a		<u><i>(-a) paragraph 2 is replaced by the following:</i></u> <u><i>"To the extent that total removals exceed total emissions in a Member State for the period from</i></u>	(-a) paragraphs 1 and 2 are replaced by the following: 1. Where, in the period from 2021 to 2025, total emissions exceed total removals in a Member State, or, in the period	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>2021 to 2025, or that net greenhouse gas removals in a Member State exceed its annual target as set out in Article 4(3), that Member State may transfer the remaining quantity of removals to another Member State subject to the payment by the recipient Member State of a contribution equivalent to at least the average of the closing prices of EU ETS allowances on the common auction platform during the year for which the transfer applies. The quantity transferred shall be taken into account when assessing the recipient Member State's compliance with its commitment and targets pursuant to Article 4 of this Regulation."</u></p>	<p>from 2026 to 2030, the difference between the sum of the greenhouse gas emissions and removals on the territory of a Member State and the targets set out for that Member State in the third subparagraph of Article 4(2) of this Regulation is positive, and that Member State has chosen to use its flexibility, and has requested to delete annual emission allocations under Regulation (EU) 2018/842, the quantity of deleted emission allocations shall be taken into account with respect to the Member State's compliance with its commitment pursuant to Article 4 of this Regulation.</p> <p>2. To the extent that, in the period from 2021 to 2025, total removals exceed total emissions in a Member State, or, in the period from 2026 to 2030, the difference between the sum of the greenhouse gas emissions and removals on the territory of a Member State and the targets set out for that Member State in the third subparagraph of Article 4(2) of this Regulation is negative, and after subtraction of</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			any quantity taken into account under Article 7 of Regulation (EU) 2018/842, that Member State may transfer the remaining quantity of removals to another Member State. The quantity transferred shall be taken into account when assessing the recipient Member State's compliance with its commitment pursuant to Article 4 of this Regulation.	
Article 1, first paragraph, point (10)(a)				
127	(a) paragraph 3 is deleted;	(a) paragraph 3 is deleted;	(a) paragraph 3 is deleted;	
Article 1, first paragraph, point (10)(b), introductory part				
128	(b) the following paragraphs 5 and 6 are added:	(b) the following paragraphs 5 and 6 are added:	(b) the following paragraphs 5 and 6 are added:	
Article 1, first paragraph, point (10)(b), amending provision, numbered paragraph (5)				
129	'5. Member States may use revenues generated by transfers pursuant to paragraph 2 to tackle climate change in the Union or in third countries and shall inform the Commission of any such actions taken.	'5. Member States may use <u>shall use all</u> revenues generated by transfers pursuant to paragraph 2 to tackle <u>finance</u> climate change <u>mitigation and adaptation measures in the LULUCF sector</u> in the Union or in third countries, <u>including ecosystem-based</u>	'5. Member States may use revenues generated by transfers pursuant to paragraph 2 to tackle climate change in the Union or in third countries and shall inform the Commission of any such actions taken.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>approaches, while taking into account the "do no significant harm" principle and the minimum safeguards as set out respectively in Articles 17 and 18 of Regulation (EU) 2020/852. Member States and shall inform the Commission about the use of those revenues and the of any such actions taken in the reports referred to in Article 19 of Regulation (EU) 2018/1999.</i></u>		
Article 1, first paragraph, point (10)(b), amending provision, numbered paragraph (6)				
130	6. Any transfer pursuant to paragraph 2 may be the result of a greenhouse gas mitigation project or programme carried out in the selling Member State and remunerated by the receiving Member State, provided that double counting is avoided and traceability is ensured.;	6. Any transfer pursuant to paragraph 2 may be the result of a greenhouse gas mitigation project or programme carried out in the selling Member State and remunerated by the receiving Member State, provided that double counting is avoided and traceability is ensured.;	6. Any transfer pursuant to paragraph 2 may be the result of a greenhouse gas mitigation project or programme carried out in the selling Member State and remunerated by the receiving Member State, provided that double counting is avoided and traceability is ensured.;	
Article 1, first paragraph, point (11), introductory part				
131	(11) Article 13 is replaced by the following:	(11) Article 13 is replaced by the following:	(11) Article 13 is replaced by the following:	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (11), amending provision, first paragraph				
132	"Article 13	"Article 13	"Article 13	
Article 1, first paragraph, point (11), amending provision, second paragraph				
133	Managed forest land flexibility	Managed forest land flexibility	Managed forest land flexibility	
Article 1, first paragraph, point (11), amending provision, numbered paragraph (1)				
134	1. Where, in the period from 2021 to 2025, total emissions exceed total removals in the land accounting categories referred to in Article 2(1), [accounted for in accordance with this Regulation,] in a Member State, that Member State may use the managed forest land flexibility set out in this Article in order to comply with Article 4(1).	1. Where, in the period from 2021 to 2025, total emissions exceed total removals in the land accounting categories referred to in Article 2(1), [accounted for in accordance with this Regulation,] in a Member State, that Member State may use the managed forest land flexibility set out in this Article in order to comply with Article 4(1).	1. Where, in the period from 2021 to 2025, total emissions exceed total removals in the land accounting categories referred to in Article 2(1), [accounted for in accordance with this Regulation,] in a Member State, that Member State may use the managed forest land flexibility set out in this Article in order to comply with Article 4(1).	
Article 1, first paragraph, point (11), amending provision, numbered paragraph (2), introductory part				
135	2. Where, in the period from 2021 to 2025, the result of the calculation referred to in Article 8(1) is a positive figure, the Member State concerned shall be entitled to compensate emissions resulted from the calculation provided that the following conditions are fulfilled:	2. Where, in the period from 2021 to 2025, the result of the calculation referred to in Article 8(1) is a positive figure, the Member State concerned shall be entitled to compensate emissions resulted from the calculation provided that the following conditions are fulfilled:	2. Where, in the period from 2021 to 2025, the result of the calculation referred to in Article 8(1) is a positive figure, the Member State concerned shall be entitled to compensate emissions resulted from the calculation provided that the following conditions are fulfilled:	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (11), amending provision, numbered paragraph (2)(a)				
136	(a) the Member State has included in its strategy submitted in accordance with Article 15 of Regulation (EU) 2018/1999 ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of forest sinks and reservoirs; and	(a) the Member State has included in its strategy submitted in accordance with Article 15 of Regulation (EU) 2018/1999 ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of forest sinks and reservoirs; and <u>in a way that contributes to enhancing biodiversity, and to reduce the vulnerability of the land to natural disturbances;</u>	(a) the Member State has included in its strategy submitted in accordance with Article 15 of Regulation (EU) 2018/1999 ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of forest sinks and reservoirs; and	
Article 1, first paragraph, point (11), amending provision, numbered paragraph (2)(aa)				
136a		<u>(aa) the Member State complies with Council Directive 92/43/EEC¹ and Directive 2009/147/EC² of the European Parliament and of the Council; and</u> <u>1. Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora, (OJ L 206 22.7.1992, p. 7).</u> <u>2. Directive 2009/147/EC of the European Parliament and of the Council of 30</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>November 2009 on the conservation of wild birds, (OJ L 020 26.1.2010, p. 7).</u>		
Article 1, first paragraph, point (11), amending provision, numbered paragraph (2)(b)				
137	(b) total emissions within the Union do not exceed total removals in the land accounting categories referred to in Article 2(1) of this Regulation for the period from 2021 to 2025.	(b) total emissions within the Union do not exceed total removals in the land accounting categories referred to in Article 2(1) of this Regulation for the period from 2021 to 2025.	(b) total emissions within the Union do not exceed total removals in the land accounting categories referred to in Article 2(1) of this Regulation for the period from 2021 to 2025.	
Article 1, first paragraph, point (11), amending provision, numbered paragraph (2), first paragraph				
138	When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (b), the Commission shall ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 of this Regulation and Articles 7(1) or 9(2) of Regulation (EU) 2018/842.	When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (b), the Commission shall ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 of this Regulation and Articles 7(1) or 9(2) of Regulation (EU) 2018/842.	When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (b), the Commission shall ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 of this Regulation and Articles 7(1) or 9(2) of Regulation (EU) 2018/842.	
Article 1, first paragraph, point (11), amending provision, numbered paragraph (3)				
139	3. The compensation referred to in paragraph 2 may only cover sinks accounted for as emissions against the forest reference level of that Member State and may not exceed	3. The compensation referred to in paragraph 2 may only cover sinks accounted for as emissions against the forest reference level of that Member State and may not exceed	3. The compensation referred to in paragraph 2 may only cover sinks accounted for as emissions against the forest reference level of that Member State and may, for the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	50 % of the maximum amount of compensation for the Member State concerned set out in Annex VII for the period from 2021 to 2025.	50 % of the maximum amount of compensation for the Member State concerned set out in Annex VII for the period from 2021 to 2025.	period from 2021 to 2025 , not exceed 50 % of the maximum amount of compensation for the Member State concerned set out in Annex VII for the period from 2021 to 2025.	
Article 1, first paragraph, point (11), amending provision, numbered paragraph (4)				
140	4. Member States shall submit evidence to the Commission concerning the impact of natural disturbances calculated pursuant to Annex VI in order to be eligible for compensation of remaining sinks accounted for as emissions against its forest reference level, up to the full amount of unused compensation by other Member States set out in Annex VII for the period from 2021 to 2025. In case the demand for compensation exceeds the amount of unused compensation available, the compensation shall be distributed proportionally among the Member States concerned.';	4. Member States shall submit evidence to the Commission concerning the impact of natural disturbances calculated pursuant to Annex VI <u>and the measures they plan to adopt to prevent or mitigate similar effects in the future</u> in order to be eligible for compensation of remaining sinks accounted for as emissions against its forest reference level, up to the full amount of unused compensation by other Member States set out in Annex VII for the period from 2021 to 2025. In case the demand for compensation exceeds the amount of unused compensation available, the compensation shall be distributed proportionally among the Member States concerned. <u>The Commission shall make the evidence submitted by the Member States publicly available.</u>	4. Member States shall submit evidence to the Commission concerning the impact of natural disturbances calculated pursuant to Annex VI in order to be eligible for compensation of remaining sinks accounted for as emissions against its forest reference level, up to the full amount of unused compensation compensation for the period from 2021 to 2025 unused by other Member States set out in Annex VII for the period from 2021 to 2025 . In case the demand for compensation exceeds the amount of unused compensation available, the compensation shall be distributed proportionally on a pro rata basis among the Member States concerned.';	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		"		
Article 1, first paragraph, point (12), introductory part				
141	(12) the following Article 13a is inserted:	(12) the following Article 13a is inserted:	(12) the following Article 13a is inserted:	
Article 1, first paragraph, point (12), amending provision, first paragraph				
142	‘Article 13a	‘Article 13a	‘Article 13a	
Article 1, first paragraph, point (12), amending provision, second paragraph				
143	Additional compensations	Additional compensations	Additional compensations	
Article 1, first paragraph, point (12), amending provision, numbered paragraph (1), introductory part				
144	1. Finland may compensate up to an additional 5 million tonnes of CO ₂ equivalent accounted emissions under the land accounting categories managed forest land, deforested land, managed cropland and managed grassland, in the period from 2021 to 2025, provided that the following conditions are fulfilled:	1. Finland may compensate up to an additional 5 million tonnes of CO ₂ equivalent accounted emissions under the land accounting categories managed forest land, deforested land, managed cropland and managed grassland, in the period from 2021 to 2025, provided that the following conditions are fulfilled:	1. Finland may compensate up to an additional 5 million tonnes of CO ₂ equivalent accounted emissions under the land accounting categories managed forest land, deforested land, managed cropland and managed grassland, in the period from 2021 to 2025, provided that the following conditions are fulfilled:	
Article 1, first paragraph, point (12), amending provision, numbered paragraph (1)(a)				
145	(a) Finland included in its strategy submitted in accordance with	(a) Finland included in its strategy submitted in accordance with	(a) Finland included in its strategy submitted in accordance with	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 15 of Regulation (EU) 2018/1999 ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of forest sinks and reservoirs;	Article 15 of Regulation (EU) 2018/1999 ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of forest sinks and reservoirs;	Article 15 of Regulation (EU) 2018/1999 ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of forest sinks and reservoirs;	
Article 1, first paragraph, point (12), amending provision, numbered paragraph (1)(b)				
146	(b) total emissions within the Union do not exceed total removals in the land accounting categories referred to in Article 2(1) of this Regulation in the period from 2021 to 2025.	(b) total emissions within the Union do not exceed total removals in the land accounting categories referred to in Article 2(1) of this Regulation in the period from 2021 to 2025.	(b) total emissions within the Union do not exceed total removals in the land accounting categories referred to in Article 2(1) of this Regulation in the period from 2021 to 2025.	
Article 1, first paragraph, point (12), amending provision, numbered paragraph (1), first paragraph				
147	When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (b), the Commission shall ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 and 13 of this Regulation and Articles 7(1) or 9(2) of Regulation (EU) 2018/842.	When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (b), the Commission shall ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 and 13 of this Regulation and Articles 7(1) or 9(2) of Regulation (EU) 2018/842.	When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (b), the Commission shall ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 and 13 of this Regulation and Articles 7(1) or 9(2) of Regulation (EU) 2018/842.	
Article 1, first paragraph, point (12), amending provision, numbered paragraph (2), introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
148	2. The additional compensations are limited to:	2. The additional compensations are limited to:	2. The additional compensations are limited to:	
Article 1, first paragraph, point (12), amending provision, numbered paragraph (2)(a)				
149	(a) the amount exceeding the managed forest land flexibility available to Finland in the period from 2021 to 2025 pursuant to Article 13;	(a) the amount exceeding the managed forest land flexibility available to Finland in the period from 2021 to 2025 pursuant to Article 13;	(a) the amount exceeding the managed forest land flexibility available to Finland in the period from 2021 to 2025 pursuant to Article 13;	
Article 1, first paragraph, point (12), amending provision, numbered paragraph (2)(b)				
150	(b) the emissions created by historical change from forest land to any other land use category that occurred no later than 31 December 2017;	(b) the emissions created by historical change from forest land to any other land use category that occurred no later than 31 December 2017;	(b) the emissions created by historical change from forest land to any other land use category that occurred no later than 31 December 2017;	
Article 1, first paragraph, point (12), amending provision, numbered paragraph (2)(c)				
151	(c) compliance with Article 4.	(c) compliance with Article 4.	(c) compliance with Article 4.	
Article 1, first paragraph, point (12), amending provision, numbered paragraph (3)				
152	3. The additional compensations may not be subject to transfer pursuant to Article 12 of this Regulation or Article 7 of Regulation (EU) 2018/842.	3. The additional compensations may not be subject to transfer pursuant to Article 12 of this Regulation or Article 7 of Regulation (EU) 2018/842.	3. The additional compensations may not be subject to transfer pursuant to Article 12 of this Regulation or Article 7 of Regulation (EU) 2018/842.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (12), amending provision, numbered paragraph (4)				
153	4. Any unused additional compensations out of the amount of 5 million tonnes CO ₂ equivalent referred to in paragraph 1 shall be cancelled.	4. Any unused additional compensations out of the amount of 5 million tonnes CO ₂ equivalent referred to in paragraph 1 shall be cancelled.	4. Any unused additional compensations out of the amount of 5 million tonnes CO ₂ equivalent referred to in paragraph 1 shall be cancelled.	
Article 1, first paragraph, point (12), amending provision, numbered paragraph (5)				
154	5. The Central Administrator shall carry out paragraph 2, point (a), and paragraphs 3 and 4 of this Article in the Union Registry established pursuant to Article 40 of Regulation (EU) 2018/1999.;	5. The Central Administrator shall carry out paragraph 2, point (a), and paragraphs 3 and 4 of this Article in the Union Registry established pursuant to Article 40 of Regulation (EU) 2018/1999.;	5. The Central Administrator shall carry out paragraph 2, point (a), and paragraphs 3 and 4 of this Article in the Union Registry established pursuant to Article 40 of Regulation (EU) 2018/1999.;	
Article 1, first paragraph, point (13), introductory part				
155	(13) the following Article 13b is inserted:	(13) the following Article 13b is inserted:	(13) the following Article 13b is inserted:	
Article 1, first paragraph, point (13), amending provision, first paragraph				
156	‘Article 13b	‘Article 13b	‘Article 13b	
Article 1, first paragraph, point (13), amending provision, second paragraph				
157	Land use flexibility mechanism for the period 2026 to 2030	Land use flexibility <u>Natural disturbances</u> mechanism for the period 2026 to 2030	Land use flexibility mechanism for the period 2026 to 2030	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (1)				

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158	1. A land use flexibility mechanism corresponding to a quantity of up to 178 million tonnes of CO ₂ equivalent shall be established in the Union Registry established pursuant to Article 40 of Regulation (EU) No 2018/1999, subject to the fulfilment of the Union target referred to in Article 4(2). The flexibility mechanism shall be available in addition to the flexibilities provided for in Article 12.	1. A land use flexibility mechanism corresponding to a quantity of up to 178 million tonnes of CO ₂ equivalent shall be established in the Union Registry established pursuant to Article 40 of Regulation (EU) No 2018/1999 <u>to take into account the impact of natural disturbances, provided that those could not have been anticipated or prevented, in particular by implementing adaptation</u> , subject to the fulfilment of the Union target referred to in Article 4(2). The flexibility mechanism shall be available in addition to the flexibilities provided for in Article 12.	1. A land use flexibility mechanism corresponding to a quantity of up to 178 million tonnes of CO ₂ equivalent shall be established in the Union Registry established pursuant to Article 40 of Regulation (EU) No 2018/1999, subject to the fulfilment of the Union target referred to in Article 4(2). The flexibility mechanism shall be available in addition to the flexibilities provided for in Article 12.	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (2)				
159	2. Where, in the period from 2026 to 2030, the difference between the annual sum of the greenhouse gas emissions and removals on the territory of a Member State and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the corresponding target is positive, accounted and reported in accordance with this Regulation, that Member State may use the flexibility set out in this	2. Where, in the period from 2026 to 2030, the difference between the annual sum of the greenhouse gas emissions and removals on the territory of a Member State and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the corresponding target is positive, accounted and reported in accordance with this Regulation, that Member State may use the flexibility <u>mechanism</u> set	2. Where, in the period from 2026 to 2030, the difference between the annual sum of the greenhouse gas emissions and removals on the territory of a Member State and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the corresponding target targets set out for that Member State either in the second subparagraph of Article 4(2) or the third subparagraph of	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article in order to comply with its target set out pursuant to Article 4(2).	out in this Article in order to comply with its target set out pursuant to Article 4(2).	Article 4(2) , is positive, accounted and reported in accordance with this Regulation, that Member State may use the flexibility set out in this Article in order to comply with its target set out pursuant to Article 4(2).	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (3), introductory part				
160	3. Where, in the period from 2026 to 2030, the result of the calculation referred to in paragraph 2 is positive, the Member State concerned shall be entitled to compensate the excess emissions provided that the following conditions are fulfilled:	3. Where, in the period from 2026 to 2030, the result of the calculation referred to in paragraph 2 is positive, the Member State <u>may use the mechanism set out in this Article</u> concerned shall be entitled to compensate the excess emissions provided that the following conditions are fulfilled:	3. Where, in the period from 2026 to 2030, the result of the calculation referred to in paragraph 2 is positive, the Member State concerned shall be entitled to compensate net emissions and/or net removals accounted for as emissions against the targets set out for that Member State either in the second subparagraph of Article 4(2) or the third subparagraph of Article 4(2) , the excess emissions provided that the following conditions are fulfilled:	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (3)(-a)				
160a		<u>(-a) the Member State has provided the Commission with sufficient evidence that the positive result is directly linked to the impact of natural disturbances calculated pursuant to Annex VI.</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>The Commission shall make the evidence submitted by the Member States publicly available and may reject the evidence submitted by the Member State if, after checking information received from the Member State, it deems it is insufficiently justified or disproportionate;</i></u>		
Article 1, first paragraph, point (13), amending provision, numbered paragraph (3)(a)				
161	(a) the Member State has included in its updated integrated national energy and climate plan submitted pursuant to Article 14 of Regulation (EU) 2018/1999 ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of all land sinks and reservoirs, and to reduce the vulnerability of the land to natural disturbances;	(a) the Member State has <u><i>effectively revised its</i></u> <i>included in its updated</i> integrated national energy and climate plan <u><i>and long-term strategy</i></u> <i>submitted</i> pursuant to Article <i>14 of Regulation 11 (EU-1) 2018/1999 ongoing or planned specific</i> <u><i>and has adopted new</i></u> measures to <u><i>enhance all land sinks and reservoirs in a way that contributes to enhancing biodiversity</i></u> <i>ensure the conservation or enhancement, as appropriate, of all land sinks and reservoirs</i> , and to reduce the vulnerability of the land to natural disturbances <u><i>and the impact of climate change</i></u> ;	(a) the Member State has included in its updated integrated national energy and climate plan submitted pursuant to Article 14 of Regulation (EU) 2018/1999 ongoing or planned specific measures to ensure the conservation or enhancement, as appropriate, of all land sinks and reservoirs, and to reduce the vulnerability of the land to natural disturbances;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (13), amending provision, numbered paragraph (3)(b)				
162	(b) the Member State has exhausted all other flexibilities available pursuant to this Article 12 of this Regulation or Article 7(1) of Regulation (EU) 2018/842;	(b) the Member State has exhausted all other flexibilities available pursuant to this Article 12 of this Regulation or Article 7(1) of Regulation (EU) 2018/842;	(b) the Member State has exhausted all other flexibilities the flexibility available pursuant to this Article 12 (1) of this Regulation or Article 7(1) of Regulation (EU) 2018/842;	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (3)(ba)				
162a		<u><i>(ba) the Member State complies with Directives 92/43/EEC and 2009/147/EC, and</i></u>		
Article 1, first paragraph, point (13), amending provision, numbered paragraph (3)(c)				
163	(c) the difference in the Union between the annual sum of all greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the Union target [of 310 million tonnes CO ₂ equivalent of net removals] is negative, in the period from 2026 to 2030.	(c) the difference in the Union between the annual sum of all greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the Union target <u><i>as set out in Article 4(2), after exhausting all the other flexibilities available pursuant to Article 12, [of 310 million tonnes CO₂ equivalent of net removals]</i></u> is	(c) the difference in the Union between the annual sum of all greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the Union target {of 310 million tonnes CO ₂ equivalent of net removals} is negative, in the period from 2026 to 2030.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		negative, in the period from 2026 to 2030.		
Article 1, first paragraph, point (13), amending provision, numbered paragraph (3), first paragraph				
164	When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (c), the Commission shall determine whether to include 20% of net removals not banked by Member States from the period from 2021 to 2025 on the basis of the impact of natural disturbances and applying information submitted by Member States in accordance with paragraph 5 of this Article. The Commission shall in that assessment also ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 of this Regulation and Article 7(1) of Regulation (EU) 2018/842.	When assessing whether, within the Union, total emissions exceed total removals as referred to in the first subparagraph, point (c), the Commission shall determine whether to include 20% of net removals not banked by Member States from the period from 2021 to 2025 on the basis of the impact of natural disturbances and applying information submitted by Member States in accordance with paragraph 5 of this Article. The Commission shall in that assessment also ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 of this Regulation and Article 7(1) of Regulation (EU) 2018/842.	When assessing whether, within the Union, total emissions exceed total removals the condition as referred to in the first subparagraph, point (c), is fulfilled , the Commission shall determine whether to include 20% of net removals not banked by 40% of the surplus to the commitments of Member States under Article 4 (1) from the period from 2021 to 2025, provided that one or more Member States submit evidence to the Commission concerning the impact of natural disturbances on the basis of the impact of natural disturbances and applying information submitted by Member States in accordance with paragraph 5 of this Article. The Commission shall in that assessment also ensure that double counting is avoided by Member States, in particular in the exercise of the flexibilities set out in Article 12 of this Regulation and Article 7(1) of Regulation (EU) 2018/842.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (13), amending provision, numbered paragraph (4)				
165	4. The amount of the compensation referred to in paragraph 3 of this Article may only cover sinks accounted for as emissions against the target of the Member State in Annex IIa of this Regulation and may not exceed 50 % of the maximum amount of compensation for the Member State concerned set out in Annex VII for the period from 2026 to 2030.	4. The amount of the compensation referred to in paragraph 3 of this Article may only cover sinks accounted for as emissions against the target of the Member State in Annex IIa of this Regulation and may not exceed 50 % of the maximum amount of compensation for the Member State concerned set out in Annex VII for the period from 2026 to 2030.	4. The amount of the compensation referred to in paragraph 3 of this Article may only cover sinks accounted for as emissions against the target of the Member State in Annex IIa of this Regulation and may, for the period from 2026 to 2030 , not exceed 50 % 50% of the maximum amount of compensation for the Member State concerned set out in Annex VII for the period from 2026 to 2030 .	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5)				
166	5. Member States shall submit evidence to the Commission concerning the impact of natural disturbances calculated pursuant to Annex VI, in order to be eligible for compensation of remaining sinks accounted for as emissions against the target of a Member State concerned set out in Annex IIa, up to the full amount of unused compensation by other Member States set out in Annex VII for the period from 2026 to 2030. In case the demand for compensation exceeds the amount of unused	5. Member States shall submit evidence to the Commission concerning the impact of natural disturbances calculated pursuant to Annex VI, in order to be eligible In case the demand for compensation of remaining sinks accounted for as emissions against the target of a Member State concerned set out in Annex IIa, up to the full exceeds the amount of unused compensation by other Member States set out in Annex VII for the period from 2026 to 2030. <i>In case the demand for</i>	5. Member States which have not applied Article 10(1a) of this Regulation shall submit evidence to the Commission concerning the impact of natural disturbances calculated pursuant to Annex VI, in order to be eligible for compensation of remaining sinks net emissions and/or net removals accounted for as emissions against the target of atargets set out for those Member State concerned set out in Annex IIa States either in the second subparagraph of Article 4(2), or	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	compensation available, the compensation shall be distributed proportionally among the Member States concerned.	compensation exceeds the amount of unused compensation available 178 million tonnes of CO₂ equivalent available under the mechanism , the compensation shall be distributed proportionally among the Member States concerned.	in the third subparagraph of Article 4(2) , up to the full amount of unused compensation compensation for the period from 2026 to 2030 unused by other Member States set out in Annex VII for the period from 2026 to 2030 . In case the demand for compensation exceeds the amount of unused compensation available, the compensation shall be distributed proportionally on a pro rata basis among the Member States concerned.	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5a), introductory part				
166a		<u>5a. Member States shall be entitled to compensate net sinks or removals accounted for as emissions against the targets set out for those Member States in Article 4(2) for the period from 2026 to 2030, up to the maximum amount of 50 million tonnes of CO₂ equivalent for the Union as a whole of unused compensation by other Member States set out in Annex VII for the period 2021-2025, after taking into account paragraph 3 of this Article,</u>	5a. Member States shall be entitled to compensate net emissions and/or net removals accounted for as emissions against the targets set out for those Member States either in the second subparagraph of Article 4(2) or the third subparagraph of Article 4(2), up to the full amount of compensation for the period from 2021 to 2030 unused by other Member States set out in Annex VII, after taking into	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>provided that those Member States:</i></u>	account paragraph 4 of Article 13 and paragraph 5 of this Article, provided that those Member States:	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5a)(a), introductory part				
166b		<u><i>(a) have exhausted all other flexibilities available pursuant to Article 12 of this Regulation, Article 7(1) of Regulation (EU) 2018/842, as well as paragraph 3 of this Article;</i></u>	(a) have exhausted the flexibilities available pursuant to Article 12(1) of this Regulation, and paragraphs 3 and 5 of this Article; and:	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5a)(b)				
166c		<u><i>(b) have submitted sufficient evidence to the Commission concerning the impact of ecosystem perturbations driven by climate change resulting in excess emissions or diminishing net removals in a way which is beyond their control and could not have been anticipated or prevented, in particular by implementing sufficient adaptation measures to ensure the resilience of the affected area to climate change. The Commission shall make the evidence submitted by the Member States publicly available and may</i></u>	(b) have submitted evidence to the Commission concerning:	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>reject the evidence submitted by a Member State if, after checking information received from that Member State, it deems it is insufficiently justified or disproportionate;</i></u>		
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5a)(b), point (1), introductory part				
166d			(i) either the impact of climate change resulting in excess emissions or diminishing sinks that are beyond their control; or	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5a)(b), point (1), first indent				
166e			(ii) the effects of an exceptionally high proportion of organic soils in their managed land area, compared to the Union average, resulting in excess emissions, provided that these effects are attributable to land management practices that occurred before the entry into force of Decision No 529/2013/EU.	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5a)(b), point (1), second indent				
166f			The amount of compensation referred to in the first subparagraph may not exceed 50	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			million tonnes of CO2 equivalent for the Union as a whole. In case the demand for compensation exceeds the maximum amount of compensation available, the compensation shall be distributed on a pro rata basis among the Member States concerned.	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5a)(b), point (1), third indent				
166g			The evidence referred to in the first subparagraph, point (b)(i), shall include a quantitative assessment of the effects on net emissions or net removals, in terms of million tonnes of CO2 equivalent for the affected area, and shall be based on comparable and reliable quantitative indices, on geographically explicit data and on the best scientific evidence available. They shall be based on observed evolutions covering at least the period 2001-2025, and on scientifically reviewed projections and observations for the period 2026-2030. They shall reflect background medium or	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			<p>long-term evolutions of climate characteristics relevant for the LULUCF sector, such as aridity, mean temperatures, mean precipitations, frost days, the duration of meteorological or soil moisture droughts. Those evolutions shall exclude events of a temporary nature that can be accounted for as natural disturbances pursuant to Article 10.</p>	
<p>Article 1, first paragraph, point (13), amending provision, numbered paragraph (5a)(b), point (1), fourth indent</p>				
166h			<p>The evidence referred to in the first subparagraph, point (b) (ii), shall include justification that the proportion of organic soils on managed land area for the Member State concerned exceeds the Union average proportion for the year 2030. The evidence shall include a quantitative analysis, in million tonnes of CO2 equivalent, of the reported emissions due to the legacy effects on managed organic soils based on reviewed observations for the period 2026-2030, comparable and reliable geographically explicit data and</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			on the best scientific evidence available, in particular about similar sites in the Member State concerned. Those reported emissions to be compensated shall exclude events of a temporary nature that can be accounted for as natural disturbances pursuant to Article 10. The evidence shall also be accompanied by a description of policy measures currently implemented that minimise the negative effects of legacy effects on managed organic soils.’	
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5a)(c)				
166i		<i><u>(c) have included in their latest integrated national energy and climate plans submitted pursuant to Article 14 of Regulation (EU) 2018/1999 specific measures to ensure the conservation or enhancement, as appropriate, of all land sinks and reservoirs ,and to reduce the vulnerability of the land to ecosystem perturbations driven by climate change, and;</u></i>		
Article 1, first paragraph, point (13), amending provision, numbered paragraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
(5a)(d)				
166j		<u><i>(d) the difference in the Union between the annual sum of all greenhouse gas emissions and removals on its territory and in all of the land reporting categories referred to in Article 2(2), points (a) to (j), and the Union target as set out in Article 4(2), after exhausting all the other flexibilities available pursuant to Article 12, is negative, in the period from 2026 to 2030.</i></u>		
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5a) first para				
166k		<u><i>Where the demand for compensation exceeds the maximum amount of compensation available, the compensation shall be distributed proportionally among the Member States concerned.</i></u>		
Article 1, first paragraph, point (13), amending provision, numbered paragraph (5b)				
166l		<u><i>5b. By [6 months after the entry into force of this Regulation], the Commission shall adopt delegated</i></u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>acts in accordance with Article 16 to supplement this Regulation by adopting a methodology for assessing the impact of ecosystem perturbations driven by climate change referred to in point (b) of paragraph 5a.</u>		
Article 1, first paragraph, point (14), introductory part				
167	(14) the following Article 13c is inserted:	(14) the following Article 13c is inserted:	(14) the following Article 13c is inserted:	
Article 1, first paragraph, point (14), amending provision, first paragraph				
168	‘Article 13c	‘Article 13c	‘ Article 13c	
Article 1, first paragraph, point (14), amending provision, second paragraph				
169	Governance of the targets	Governance of the targets	Governance of the targets	
Article 1, first paragraph, point (14), amending provision, third paragraph				
170	If the reviewed greenhouse gas emissions and removals of a Member State in 2032 exceed the annual targets of that Member State for any specific year of the period 2026 to 2030, taking into account the flexibilities used pursuant to Articles 12 and 13b, the following measure shall apply:	If, <u>as a result of the comprehensive review carried out by the Commission</u> the reviewed greenhouse gas emissions and removals of a Member State in 2032, <u>pursuant to Article 14(2), the Commission finds that the</u> exceed the annual targets <u>and commitments of a</u> of that Member State <u>set out pursuant to Article 4</u>	If the reviewed greenhouse gas emissions and removals of a Member State in 2032 exceed the annual targets of that Member State for any specific year of the period 2026 to 2030, taking into account the flexibilities used pursuant to Articles 12 and 13b, the following measure shall apply:	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<i>are not met for any specific year of the period 2026 to 2030</i> , for any specific year of the period 2026 to 2030, taking into account the flexibilities used pursuant to Articles 12 and 13b , the following measure shall apply:		
Article 1, first paragraph, point (14), amending provision, fourth paragraph				
171	An amount equal to the amount in tonnes of CO ₂ equivalent of the excess greenhouse gas net emissions, multiplied by a factor of 1,08, shall be added to the greenhouse gas emission figure reported by that Member State in the following year, in accordance with the measures adopted pursuant to Article 15.;	An amount equal to the amount in tonnes of CO ₂ equivalent of the excess greenhouse gas net emissions, multiplied by a factor of 1,08, shall be added to the greenhouse gas emission figure <u>for those land categories</u> reported by that Member State in the following year, in accordance with the measures adopted pursuant to Article 15.;	An amount equal to the amount in tonnes of CO₂ equivalent of the excess greenhouse gas net emissions, multiplied by a factor of 1,08, shall be added to the greenhouse gas emission figure reported by that Member State in the following year, in accordance with the measures adopted pursuant to Article 15. ;	
Article 1, first paragraph, point (14), amending provision, fourth paragraph a, introductory part				
171a		<u>Where the Commission finds that Member States do not comply with this Regulation, it shall take the necessary measures in accordance with the Treaties.</u>		
Article 1, first paragraph, point (14 a), introductory point				
171b		<u>(a) The following Article 13d is inserted:</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 1, first paragraph, point (14a), amending provision, first paragraph			
171c		<u>Article 13d</u>		
	Article 1, first paragraph, point (14a), amending provision, amending provision, second paragraph			
171d		<u>International cooperation</u>		
	Article 1, first paragraph, point (14a), amending provision, third paragraph			
171e		<u>Where a Member State decides to authorise the use of carbon credits from the LULUCF sector for offsetting by public or private entities, including through Articles 6.2 or 6.4 of the Paris Agreement, the amount of removals transferred or used shall not be taken into account for the objective of meeting the annual targets of that Member State as set out in Article 4, paragraph 3, of this Regulation.</u>		
	Article 1, first paragraph, point (15), introductory part			
172	(15) in Article 14, paragraph 1 is replaced by the following:	(15) in Article 14, paragraph 1 is replaced by the following:	(15) in Article 14, paragraph 1 is replaced by the following is amended as follows:	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (15), amending provision, numbered paragraph (-1)				
172a			<p>‘</p> <p>(a) paragraph 1 is replaced by the following:</p>	
Article 1, first paragraph, point (15), amending provision, numbered paragraph (1), introductory part				
173	<p>‘</p> <p>1. By 15 March 2027 for the period from 2021 to 2025, and by 15 March 2032 for the period from 2026 to 2030, Member States shall submit to the Commission a compliance report containing the balance of total emissions and total removals for the relevant period on each of the land accounting categories specified in Article 2(1), points (a) to (f), for the period from 2021 to 2025 and in Article 2(2), points (a) to (j) for the period from 2026 to 2030, using the accounting rules laid down in this Regulation.</p>	<p>‘</p> <p>1. By 15 March 2027 for the period from 2021 to 2025, and by 15 March 2032 for the period from 2026 to 2030, Member States shall submit to the Commission a compliance report containing the balance of total emissions and total removals for the relevant period on each of the land accounting categories specified in Article 2(1), points (a) to (f), for the period from 2021 to 2025 and in Article 2(2), points (a) to (j) for the period from 2026 to 2030, using the accounting rules laid down in this Regulation.</p>	<p>1. By 15 March 2027 for the period from 2021 to 2025, and by 15 March 2032 for the period from 2026 to 2030, Member States shall submit to the Commission a compliance report containing the balance of total emissions and total removals for the relevant period on each of the land accounting categories specified in Article 2(1), points (a) to (f), for the period from 2021 to 2025 and in Article 2(2), points (a) to (j) for the period from 2026 to 2030, using the accounting rules laid down in this Regulation.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (15), amending provision, numbered paragraph (1), first paragraph, introductory part				
174	The compliance report shall include an assessment of:	The compliance report shall include an assessment of:	The compliance report shall include an assessment of:	
Article 1, first paragraph, point (15), amending provision, numbered paragraph (1), first paragraph(a)				
175	a) the policies and measures regarding trade-offs;	a) the policies and measures regarding <i>possible</i> trade-offs <u>with other Union environmental objectives and strategies, such as those laid down in the 8th Environmental Action Programme and in the EU Biodiversity and Bioeconomy Strategies</u> ;	a) the policies and measures regarding trade-offs;	
Article 1, first paragraph, point (15), amending provision, numbered paragraph (1), first paragraph(aa)				
175a		<u>(aa) the measures taken by Member States to comply with Article 4(4a)</u> ;		
Article 1, first paragraph, point (15), amending provision, numbered paragraph (1), first paragraph(b)				
176	b) the synergies between climate mitigation and adaptation;	b) the synergies between climate mitigation and adaptation, <u>including policies and measures to reduce the vulnerability of land to natural disturbances and climate</u> ;	b) the synergies between climate mitigation and adaptation;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (15), amending provision, numbered paragraph (1), first paragraph(c)				
177	c) synergies between climate mitigation and biodiversity.	c) synergies between climate mitigation and biodiversity.	c) synergies between climate mitigation and biodiversity.	
Article 1, first paragraph, point (15), amending provision, numbered paragraph (1), second paragraph				
178	Such report shall also contain, where applicable, details on the intention to use the flexibilities referred to in Article 11 and related amounts or on the use of such flexibilities and related amounts.;	Such report shall also contain, where applicable, details on the intention to use the flexibilities referred to in Article 11 and related amounts or on the use of such flexibilities and related amounts.; <i><u>The reports shall be made available to the public, in an easily accessible form.</u></i>	Such report shall also contain, where applicable, details on the intention to use the flexibilities referred to in Article 11 and related amounts or on the use of such flexibilities and related amounts.;	
Article 1, first paragraph, point (15), amending provision, numbered paragraph (1), third paragraph				
178a		<i><u>The compliance report shall be based on annual datasets, including information obtained from soil monitoring systems such as the LUCAS surveys, using samples of at least 30cm in depth and including all relevant parameters affecting the potential of soil to sequester carbon.</u></i>		
Article 1, first paragraph, point (15), amending provision, numbered paragraph				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
(1a)				
178b			(b) the following paragraphs 1a and 1b are added:	
Article 1, first paragraph, point (15), amending provision, numbered paragraph (1b)				
178c			'1a. The greenhouse gas emission inventory data submitted by each Member State may be subject to a technical correction due to a change of methodology by Member States. However, such technical corrections shall not, for the purpose of the assessment of the compliance with the 2030 Union target, affect the value of the 310 million tonnes CO2 equivalent net removals as a sum of the values of the greenhouse gas net removals (in kt of CO2 equivalent) in 2030 for Member States set out in Column D of Annex IIa nor the values in column C of that Annex.	
Article 1, first paragraph, point (15), amending provision, numbered paragraph (1c)				
178d			1b. Member States that indicate their intention to use the flexibility referred to in Article	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			13b(6) shall describe, in dedicated sections of the report, the measures taken to mitigate or reverse the effects mentioned in point (b) of Article 13b(6), as well as the observed and expected effects of these measures.'	
Article 1, first paragraph, point (16), introductory part				
179	(16) in Article 15, paragraph 1 is replaced by the following:	(16) in Article 15, paragraph 1 is replaced by the following:	(16) in Article 15, paragraph 1 is replaced by the following:	
Article 1, first paragraph, point (16), amending provision, numbered paragraph (1), introductory part				
180	1. The Commission shall adopt delegated acts in accordance with Article 16 of this Regulation to supplement this Regulation in order to lay down the rules for the recording and an accurate carrying out of the following operations in the Union Registry established pursuant to Article 40 of Regulation (EU) 2018/1999:	1. The Commission shall adopt delegated acts in accordance with Article 16 of this Regulation to supplement this Regulation in order to lay down the rules for the recording and an accurate carrying out of the following operations in the Union Registry established pursuant to Article 40 of Regulation (EU) 2018/1999:	1. ' The Commission shall adopt delegated acts in accordance with Article 16 of this Regulation to supplement this Regulation in order to lay down the rules for the recording and an accurate carrying out of the following operations in the Union Registry established pursuant to Article 40 of Regulation (EU) 2018/1999:	
Article 1, first paragraph, point (16), amending provision, numbered paragraph (1)(a)				
181	(a) the quantity of emissions and removals for each land accounting and reporting category in each	(a) the quantity of emissions and removals for each land accounting and reporting category in each	(a) the quantity of emissions and removals for each land accounting and reporting category in each	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Member State;	Member State;	Member State;	
Article 1, first paragraph, point (16), amending provision, numbered paragraph (1)(b)				
182	(b) the exercise of the technical correction pursuant to Article 4(3) of this Regulation;	(b) the exercise of the technical correction pursuant to Article 4(3) of this Regulation;	(b) the exercise of the technical correction pursuant to Article 4(3)14 (1a) of this Regulation;	
Article 1, first paragraph, point (16), amending provision, numbered paragraph (1)(c)				
183	(c) the exercise of the flexibilities pursuant to Articles 12, 13, 13a and 13b and	(c) the exercise of the flexibilities pursuant to Articles 12, 13, 13a and 13b and	(c) the exercise of the flexibilities pursuant to Articles 12, 13, 13a and 13b and	
Article 1, first paragraph, point (16), amending provision, numbered paragraph (1)(d)				
184	(d) compliance with the targets pursuant to Article 13c.?’	(d) compliance with the targets pursuant to Article 13c.;	(d) compliance with the targets pursuant to Article 13c.?’	
Article 1, first paragraph, point (16a), amending provision, introductory part				
184a		<u>(16 a) The following Article 15a is inserted:</u>		
Article 1, first paragraph, point (16a), amending provision, first paragraph				
184b		<u>Article 15a</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (16a), amending provision, second paragraph				
184c		<u>Access to justice</u>		
Article 1, first paragraph, point (16a), amending provision, numbered paragraph 1				
184d		<u>1. Member States shall ensure that, in accordance with their national legal system, members of the public concerned who meet the conditions set out in paragraph 2 have access to a review procedure before a court of law, or another independent and impartial body established by law, to challenge failure to comply with the legal obligations provided for in Articles 4 to 10.</u>		
Article 1, first paragraph, point (16a), amending provision, numbered paragraph 2				
184e		<u>2. Members of the public concerned shall have access to the review procedure as referred to in paragraph 1 when:</u>		
Article 1, first paragraph, point (16a), amending provision, numbered paragraph 2, point (a)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
184f		<u><i>(a) they have sufficient interest; or</i></u>		
Article 1, first paragraph, point (16a), amending provision, numbered paragraph 2, point (a)				
184g		<u><i>(b) they allege impairment of a right, where administrative procedural law of a Member State requires that as a precondition.</i></u>		
Article 1, first paragraph, point (16a), amending provision, numbered paragraph 2, second paragraph				
184h		<u><i>What constitutes a sufficient interest shall be determined by Member States, consistently with the objective of giving the members of the public concerned wide access to justice and in conformity with the Aarhus Convention on Access to Information, Public Participation in Decision-Making and Access to Justice in Environmental Matters</i></u>		
Article 1, first paragraph, point (16a), amending provision, numbered paragraph 2, third paragraph				
184i		<u><i>To that end, the interest of any non-governmental organisation</i></u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>promoting environmental protection and meeting any requirements under national law shall be deemed to have sufficient interest for the purposes of this paragraph.</i></u>		
Article 1, first paragraph, point (16a), amending provision, numbered paragraph 3				
184j		<u><i>3. Paragraphs 1 and 2 shall not exclude the possibility of being able to have recourse to a preliminary review procedure before an administrative authority and shall not affect the requirement to exhaust administrative review procedures prior to having recourse to judicial review procedures, where such a requirement exists under national law. Any such procedure shall be fair, equitable, timely and not prohibitively expensive</i></u>		
Article 1, first paragraph, point (16a), amending provision, numbered paragraph 4				
184k		<u><i>4. Member States shall ensure that practical information is made easily available to the public on access to administrative and judicial review procedures.</i></u>		
Article 1, first paragraph, point (17), introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
185	(17) the following Article 16a is inserted:	(17) the following Article 16a is inserted: Deleted	(17) the following Article 16a is inserted:	
Article 1, first paragraph, point (17), amending provision, first paragraph				
186	‘Article 16a	‘ Article 16a	‘Article 16a	
Article 1, first paragraph, point (17), amending provision, second paragraph				
187	Committee procedure	Committee procedure Deleted	Committee procedure	
Article 1, first paragraph, point (17), amending provision, numbered paragraph (1)				
188	<p>1. The Commission shall be assisted by the Climate Change Committee established by Article 44(3) of Regulation (EU) 2018/1999. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011 of the European Parliament and of the Council¹.</p> <p>¹ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission’s exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).</p>	<p>1. The Commission shall be assisted by the Climate Change Committee established by Article 44(3) of Regulation (EU) 2018/1999. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011 of the European Parliament and of the Council¹. Deleted</p> <p>¹ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission’s exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).</p>	<p>1. The Commission shall be assisted by the Climate Change Committee established by Article 44(3) of Regulation (EU) 2018/1999. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011 of the European Parliament and of the Council¹.</p> <p>¹ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission’s exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).</p>	
Article 1, first paragraph, point (17), amending provision, numbered paragraph (2)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
189	2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.;	2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.; Deleted	2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.;	
Article 1, first paragraph, point (18), introductory part				
190	(18) in Article 17, paragraph 2 is replaced by the following:	(18) in Article 17, paragraph 2 is replaced by the following:	(18) in Article 17, paragraph 2 is replaced by the following:	
Article 1, first paragraph, point (18), amending provision, numbered paragraph (2), introductory part				
191	2. The Commission shall submit a report to the European Parliament and to the Council, no later than six months after [...] global stocktake agreed under Article 14 of the Paris Agreement, on the operation of this Regulation, including, where relevant, an assessment of the impacts of the flexibilities referred to in Article 11, as well as on the contribution of this Regulation to the Union's overall 2030 greenhouse gas emission reduction target and its contribution to the goals of the Paris Agreement, in particular with regard to the need	2. The Commission shall submit a <u>progress</u> report to the European Parliament and to the Council, no later than six months after [...] global stocktake agreed under Article 14 of the Paris Agreement, on the operation of this Regulation, including, where relevant, an assessment of the impacts of the flexibilities referred to in Article 11, as well as <u>in 2025, 2027 and 2032</u> on the contribution operation of this Regulation to the Union's overall 2030 greenhouse gas emission reduction target and its contribution to the goals of the	2. The Commission shall submit a report to the European Parliament and to the Council, no later than six months after [...] the first global stocktake agreed under Article 14 of the Paris Agreement, on the operation of this Regulation, including, where relevant, an assessment of the impacts of the flexibilities referred to in Article 11, as well as on the contribution of this Regulation to the Union's overall 2030 greenhouse gas emission reduction target and its contribution to the goals of the Paris Agreement, in particular with	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	for additional Union policies and measures, in view of the necessary increase in greenhouse gas emissions reductions and removals in the Union.	<i>Paris Agreement, in particular with regard to the need for additional Union policies and measures, in view of the necessary increase in greenhouse gas emissions reductions and removals in the Union</i> <u>and progress made towards meeting the targets set out in Article 4.</u>	regard to the need for additional Union policies and measures, in view of the necessary increase in greenhouse gas emissions reductions and removals in the Union.	
Article 1, first paragraph, point (18), amending provision, numbered paragraph (2a)				
191a		<u>2a. No later than six months after each global stocktake agreed under Article 14 of the Paris Agreement, the Commission shall submit a report to the European Parliament and to the Council on the contribution of this Regulation to the Union's climate neutrality objective and intermediary climate targets set out in Regulation (EU) 2021/1119, to the goals of the Paris Agreement, and to other Union environmental objectives and the objectives of the European Green Deal and its accompanying relevant strategies and legislation, including an</u>	The report referred to in the first subparagraph shall include an assessment of the need for and feasibility of applying this Regulation to emissions and removals of the greenhouse gases listed in Section A of Annex I, reported pursuant to Article 26(4) of Regulation (EU) 2018/1999 and occurring on the territories of Member States from 2031 onwards, in any of the land categories listed in Article 2 (2), points (a) to (j) and in any of the following sectors: (a) enteric fermentation; (b) manure management;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u><i>assessment of the impacts of the flexibilities referred to in Article 11 on achieving the objectives of this Regulation. The report shall assess the need for additional Union policies and measures in view of the necessary increase in greenhouse gas emissions reductions and removals in the Union and of the need to achieve the Union’s environmental objectives, and taking into account any future improvement of the monitoring, data collection and reporting system concerning forests and soils. The report shall take into account the best available and most recent scientific evidence, including the latest reports of the IPCC, IPBES and of the European Scientific Advisory Board on Climate Change referred to in Article 3 of Regulation (EU) 2021/1119.</i></u></p>	<p>(c) rice cultivation; (d) agricultural soils; (e) prescribed burning of savannas; (f) field burning of agricultural residues; (g) liming; (h) urea application; (i) ‘other carbon-containing fertilizers’; (j) ‘other’.</p>	
<p>Article 1, first paragraph, point (18), amending provision, numbered paragraph (2), first paragraph -b</p>				
191b			<p>The report shall include a focus in particular on an evaluation of the need for and the feasibility of aiming towards the objective to achieve climate neutrality in the</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			<p>Union-wide greenhouse gas emissions and removals in the land categories listed in Article 2 (2), points (a) to (j) and in the sectors listed in the second subparagraph by 2035. The evaluation of such feasibility shall take into account the effects of the forest age structure where they result in diminishing sinks or excess emissions within the territory of individual Member States, including the effects linked to the occupation of the territory of a Member State, or the wartime or post-war circumstances that had an impact on forest management within its territory. Based on this evaluation, the report shall also include recommendations for the necessary measures by the Union and the Member States to enable the collective achievement of such a target for 2035.</p>	
Article 1, first paragraph, point (18), amending provision, numbered paragraph (2), first paragraph				
192	Following the report, the Commission shall make legislative proposals where it deems it appropriate. In particular, the	Following the <i>that</i> report, the Commission shall make legislative proposals where it deems it appropriate. In particular, the	Following the report, the Commission shall make legislative proposals where it deems it appropriate. In particular, the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>proposals shall set out annual targets and governance aiming towards the 2035 climate-neutrality target as laid down in Article 4(4), additional Union policies and measures, and a post-2035 framework, including in the scope of the Regulation greenhouse gas emissions and removals from additional sectors, such as the marine and freshwater environment.;</p>	<p>proposals shall set out annual targets and governance aiming towards the 2035 climate-neutrality target as laid down <u>additional Union policies and measures to achieve the post-2030 LULUCF targets referred to in Article 4(4), additional Union policies and measures, and a post-2035 framework, including in 4(3), and extend</u> the scope of the <u>this</u> Regulation <u>to include</u> greenhouse gas emissions and removals from additional sectors, such as the marine and freshwater environment <u>the marine, coastal and freshwater ecosystems, based on robust scientific methodologies, and to set additional separate net removals targets for those ecosystems.</u>;</p>	<p>proposals shall set out annual targets and governance aiming towards the 2035 climate-neutrality target as laid down in Article 4(4), additional Union policies and measures, and a post-2035 framework, including in the scope of the Regulation greenhouse gas emissions and removals from additional sectors, such as the marine and freshwater environment.';</p>	
<p>Article 1, first paragraph, point (18), amending provision, numbered paragraph (2b)</p>				
192a		<p><u>2b. Following the entry into force of a legislative act concerning a Union regulatory framework for nature restoration, the Commission shall submit a report to the European Parliament and to the Council assessing the consistency of this Regulation, in particular of the commitments and</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>targets set out in Article 4, with the objectives of that legislative act. The report may be accompanied, where appropriate, by legislative proposals to amend this Regulation</u> ’;		
Article 1, first paragraph, point (19)				
193	(19) Annex I is amended in accordance with Annex I to this Regulation;	(19) Annex I is amended in accordance with Annex I to this Regulation;	(19) Annex I is amended in accordance with Annex I to this Regulation;	
Article 1, first paragraph, point (19a)				
193a			(19a) In Annex II, the entries for Spain, Slovenia and Finland are replaced by the following:	
Article 1, first paragraph, point (19a), Table 1, Column 1, Row 1				
193b			Member State	
Article 1, first paragraph, point (19a), Table 1, Column 1, Row 2				
193c			Spain	
Article 1, first paragraph, point (19a), Table 1, Column 1, Row 3				
193d			Slovenia	
Article 1, first paragraph, point (19a), Table 1, Column 1, Row 4				
193e			Finland	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (19a), Table 1, Column 2, Row 1				
193f			Area (ha)	
Article 1, first paragraph, point (19a), Table 1, Column 2, Row 2				
193g			1,0	
Article 1, first paragraph, point (19a), Table 1, Column 2, Row 3				
193h			0,25	
Article 1, first paragraph, point (19a), Table 1, Column 2, Row 4				
193i			0,25	
Article 1, first paragraph, point (19a), Table 1, Column 3, Row 1				
193j			Tree crown cover (%)	
Article 1, first paragraph, point (19a), Table 1, Column 3, Row 2				
193k			20 From the greenhouse gas inventory submission in 2028 onwards: 10	
Article 1, first paragraph, point (19a), Table 1, Column 3, Row 3				
193l			10	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1, first paragraph, point (19a), Table 1, Column 3, Row 4				
193m			10	
Article 1, first paragraph, point (19a), Table 1, Column 4, Row 1				
193n			Tree height (m)	
Article 1, first paragraph, point (19a), Table 1, Column 4, Row 2				
193o			3	
Article 1, first paragraph, point (19a), Table 1, Column 4, Row 3				
193p			5	
Article 1, first paragraph, point (19a), Table 1, Column 4, Row 4				
193q			5	
Article 1, first paragraph, point (20)				
194	(20) the text set out in Annex II to this Regulation is inserted as Annex IIa.	(20) the text set out in Annex II to this Regulation is inserted as Annex IIa.	(20) the text set out in Annex II to this Regulation is inserted as Annex IIa.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 2				
195	Article 2	Article 2	Article 2	
Article 2, first paragraph, introductory part				
196	Regulation (EU) 2018/1999 is amended as follows:	Regulation (EU) 2018/1999 is amended as follows:	Regulation (EU) 2018/1999 is amended as follows:	
Article 2, first paragraph, point (1), introductory part				
197	(1) in Article 2, the following points (63) and (64) are added:	(1) in Article 2, the following points (63) and (64) are added:	(1) in Article 2, the following points (63) and (64) are added:	
Article 2, first paragraph, point (1), amending provision, numbered paragraph (63)				
198	‘ (63) ‘geographic information system’ means a computer system capable of capturing, storing, analysing, and displaying geographically referenced information;	‘ (63) ‘geographic information system’ means a computer system capable of capturing, storing, analysing, and displaying geographically referenced information;	‘ (63) ‘geographic information system’ means a computer system capable of capturing, storing, analysing, and displaying geographically referenced information;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 2, first paragraph, point (1), amending provision, numbered paragraph (64)				
199	(64) ‘geo-spatial application’ means an electronic application form that includes an IT application based on a geographic information system that allows beneficiaries to spatially declare the agricultural parcels of the holding and non-agricultural areas claimed for payment.;	(64) ‘geo-spatial application’ means an electronic application form that includes an IT application based on a geographic information system that allows beneficiaries to spatially declare the agricultural parcels of the holding and non-agricultural areas claimed for payment.;	(64) ‘geo-spatial application’ means an electronic application form that includes an IT application based on a geographic information system that allows beneficiaries to spatially declare the agricultural parcels of the holding and non-agricultural areas claimed for payment.’;	
Article 2, first paragraph, point (2), introductory part				
200	(2) in point (a)(1) of Article 4, point (ii) is replaced by the following:	(2) in point (a)(1) of Article 4, point (ii) is replaced by the following:	(2) in point (a)(1) of Article 4, point (ii) is replaced by the following:	
Article 2, first paragraph, point (2), amending provision, first paragraph				
201	‘ the Member State’s commitments and national targets for net greenhouse gas removals pursuant to Article 4(1) and (2) of	‘ the Member State’s commitments and national targets for net greenhouse gas removals pursuant to Article 4(1) and (2) of	‘ the Member State’s commitments and national targets for net greenhouse gas removals pursuant to Article 4(1) and (2) of	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Regulation (EU) 2018/841 and its contributions aim towards reaching the Union objective of reducing greenhouse gas emissions to net zero by 2035 and achieving negative emissions thereafter pursuant to Article 4(4) of that Regulation;;	Regulation (EU) 2018/841 and its contributions aim towards reaching the Union objective of reducing greenhouse gas emissions to net zero by 2035 and achieving negative emissions thereafter pursuant to Article 4(4) of that Regulation;;	Regulation (EU) 2018/841 and its contributions aim towards reaching the Union objective of reducing greenhouse gas emissions to net zero by 2035 and achieving negative emissions thereafter pursuant to Article 4(4) of that Regulation;’;	
Article 2, first paragraph, point (2a), amending provision, Article 26, paragraph 6				
201a		<u>(a) In Article 26, paragraph 6, the following point is inserted:</u>		
Article 2, first paragraph, point (2a), Article 26, paragraph 6				
201b		<u>(i) ‘(aa) amend points (b) and (c) of Part 3 of Annex V to add land categories to those covered under the system for the monitoring of land use units subject to protection and to those covered under the system for the monitoring of land use units subject to restoration, respectively, in accordance with relevant Union environmental legislation.’;</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 2, first paragraph, point (3), introductory part				
202	(3) Article 38 is amended as follows:	(3) Article 38 is amended as follows:	(3) Article 38 is amended as follows:	
Article 2, first paragraph, point (3)(a), introductory part				
203	(a) the following paragraph 1a is inserted:	(a) the following paragraph 1a is inserted:	(a) the following paragraph 1a is inserted:	
Article 2, first paragraph, point (3)(a), amending provision, first paragraph				
204	‘ In 2025, the Commission shall carry out a comprehensive review of the national inventory data submitted by Member States pursuant to Article 26(4) of this Regulation, in order to determine the annual targets of net greenhouse gas emissions	‘ In 2025, the Commission shall carry out a comprehensive review of the national inventory data submitted by Member States pursuant to Article 26(4) of this Regulation, in order to determine the annual targets of net greenhouse gas emissions	‘ In 2025, the Commission shall carry out a comprehensive review of the national inventory data submitted by Member States pursuant to Article 26(4) of this Regulation, in order to determine the annual targets of net greenhouse gas emissions	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	reduction of the Member States pursuant to Article 4(3) of Regulation (EU) 2018/841 and in order to determine the annual emission allocations of the Member States pursuant to Article 4(3) of Regulation (EU) 2018/842;	reduction of the Member States pursuant to Article 4(3) of Regulation (EU) 2018/841 and in order to determine the annual emission allocations of the Member States pursuant to Article 4(3) of Regulation (EU) 2018/842;	reduction of the Member States pursuant to Article 4(3) of Regulation (EU) 2018/841 and in order to determine the annual emission allocations of the Member States pursuant to Article 4(3) of Regulation (EU) 2018/842’;	
Article 2, first paragraph, point (3)(b), introductory part				
205	(b) in paragraph 2, the introductory sentence is replaced by the following:	(b) in paragraph 2, the introductory sentence is replaced by the following:	(b) in paragraph 2, the introductory sentence is replaced by the following:	
Article 2, first paragraph, point (3)(b), amending provision, first paragraph				
206	‘The comprehensive review referred to in paragraphs 1 and 1a shall include.’	‘The comprehensive review referred to in paragraphs 1 and 1a shall include.’	‘The comprehensive review referred to in paragraphs 1 and 1a shall include.’	
Article 2, first paragraph, point (3)(c), introductory part				
207	(c) paragraph 4 is replaced by the following:	(c) paragraph 4 is replaced by the following:	(c) paragraph 4 is replaced by the following:	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 2, first paragraph, point (3)(c), amending provision, first paragraph				
208	<p>‘Upon completion of the comprehensive review carried out pursuant to paragraph 1, the Commission shall, by means of implementing acts, determine the total sum of emissions for the relevant years arising from the corrected inventory data for each Member State split between emission data relevant for Article 9 of Regulation (EU) 2018/842 and emission data referred to in Part 1, point (c), of Annex V to this Regulation, and determine the total sum of emissions and removals relevant for Article 4 of Regulation (EU) 2018/841.’;</p>	<p>‘Upon completion of the comprehensive review carried out pursuant to paragraph 1, the Commission shall <u>adopt delegated acts, in accordance with Article 43, supplementing this Regulation by determining</u>, by means of implementing acts, determine the total sum of emissions for the relevant years arising from the corrected inventory data for each Member State split between emission data relevant for Article 9 of Regulation (EU) 2018/842 and emission data referred to in Part 1, point (c), of Annex V to this Regulation, and determine the total sum of emissions and removals relevant for Article 4 of Regulation (EU) 2018/841.’;</p>	<p>‘Upon completion of the comprehensive review carried out pursuant to paragraph 1, the Commission shall, by means of implementing acts, determine the total sum of emissions for the relevant years arising from the corrected inventory data for each Member State split between emission data relevant for Article 9 of Regulation (EU) 2018/842 and emission data referred to in Part 1, point (c), of Annex V to this Regulation, and– determine the total sum of emissions and removals relevant for Article 4 of Regulation (EU) 2018/841.’;</p>	
Article 2, first paragraph, point (4)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
209	(4) Annex V is amended in accordance with Annex III to this Regulation.	(4) Annex V is amended in accordance with Annex III to this Regulation.	(4) Annex V is amended in accordance with Annex III to this Regulation.	
Article 3				
210	Article 3	Article 3	Article 3	
Article 3, first paragraph				
211	This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	
Article 3, second paragraph				
212	This Regulation shall be binding in its entirety and directly applicable in all Member States.	This Regulation shall be binding in its entirety and directly applicable in all Member States.	This Regulation shall be binding in its entirety and directly applicable in all Member States.	
Formula				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
213	Done at Brussels,	Done at Brussels,	Done at Brussels,	
Formula				
214	For the European Parliament	For the European Parliament	For the European Parliament	
Formula				
215	The President	The President	The President	
Formula				
216	For the Council	For the Council	For the Council	
Formula				
217	The President	The President	The President	
Annex I, first paragraph, introductory part				
218	In Annex I to Regulation (EU) 2018/841, section B is replaced by the following:	In Annex I to Regulation (EU) 2018/841, section B is replaced by the following:	In Annex I to Regulation (EU) 2018/841, section B is replaced by the following:	
Annex I, first paragraph, amending provision, first paragraph, introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
219	" 'B. Carbon pools as referred to in Article 5(4):	" 'B. Carbon pools as referred to in Article 5(4):	" 'B. Carbon pools as referred to in Article 5(4):	
Annex I, first paragraph, amending provision, first paragraph, point (a)				
220	(a) living biomass;	(a) living biomass;	(a) living biomass;	
Annex I, first paragraph, amending provision, first paragraph, point (b)				
221	(b) litter ¹ ; _____ 1. ¹ Applies to Afforested Land and Managed Forest Land only.	(b) litter ¹ ; _____ 1. ¹ Applies to Afforested Land and Managed Forest Land only.	(b) litter ¹ ; _____ 1. ¹ Applies to Afforested Land and Managed Forest Land only.	
Annex I, first paragraph, amending provision, first paragraph, point (c)				
222	(c) deadwood ¹ ; _____ 1.	(c) deadwood ⁺ ; _____ 1.	(c) deadwood ⁺ ; _____ 1.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex I, first paragraph, amending provision, first paragraph, point (d)				
223	(d) dead organic matter ¹ ; _____	(d) dead organic matter ¹ ; _____	(d) dead organic matter ¹ ; _____	
	1. ² Applies to Deforested Land, Managed Cropland, Managed Grassland and Managed Wetlands only.	1. ² Applies to Deforested Land, Managed Cropland, Managed Grassland and Managed Wetlands only.	1. ² Applies to Deforested Land, Managed Cropland, Managed Grassland and Managed Wetlands only.	
Annex I, first paragraph, amending provision, first paragraph, point (e)				
224	(e) mineral soils;	(e) mineral soils;	(e) mineral soils;	
Annex I, first paragraph, amending provision, first paragraph, point (f)				
225	(f) organic soils;	(f) organic soils;	(f) organic soils;	
Annex I, first paragraph, amending provision, first paragraph, point (g)				
226	(g) harvested wood products in the land accounting categories of afforested land and managed forest land.’ "	(g) harvested wood products in the land accounting categories of afforested land and managed forest land.’ "	(g) harvested wood products in the land accounting categories of afforested land and managed forest land.’ "	
Annex II				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
227-317	<i>Annex IIa to Regulation (EU) 2018/841 - see separate Annex</i>			
Annex III, first paragraph, introductory part				
318	Part 3 of Annex V to Regulation (EU) 2018/1999 is replaced by the following:	Part 3 of Annex V to Regulation (EU) 2018/1999 is replaced by the following:	Part 3 of Annex V to Regulation (EU) 2018/1999 is replaced by the following:	
Annex III, first paragraph, amending provision, first paragraph, introductory part				
319	" ‘Geographically explicit land-use conversion data in accordance with the 2006 IPCC Guidelines for national GHG inventories. The greenhouse gas inventory shall operate on the basis of electronic databases and geographic information systems, and comprise:	" ‘Geographically explicit land-use conversion data in accordance with the 2006 IPCC Guidelines for national GHG inventories, <u>its 2013 Supplement and its 2019 Refinement</u> . The greenhouse gas inventory shall operate on the basis of electronic databases and geographic information systems, <u>for which the Union institutions shall provide adequate support and assistance to the Member States in order to ensure consistency and transparency of</u>	" ‘ For monitoring and reporting in the LULUCF sector, Member States shall use geographically explicit land-use conversion data in accordance with the 2006 IPCC Guidelines for national GHG inventories. The greenhouse gas inventory shall Member States are encouraged to explore synergies and opportunities to consolidate reporting with other relevant policy areas. Member States are encouraged to operate their greenhouse gas inventories on the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>the data collected</u> , and comprise:	basis of electronic databases and geographic information systems, and comprises such as:	
Annex III, first paragraph, amending provision, first paragraph, point (a)				
320	(a) a system for the monitoring of land use units with high-carbon stock land, as defined in Article 29(4) of Directive 2018/2001;	(a) a system for the monitoring of land use units with high-carbon stock land, as defined in Article 29(4) of Directive 2018/2001;	(a) a system for the monitoring of land use units with high-carbon stock land, as defined in Article 29(4) of Directive 2018/2001;	
Annex III, first paragraph, amending provision, first paragraph, point (b), introductory part				
321	(b) a system for the monitoring of land use units subject to protection, defined as land covered by one or more of the following categories:	(b) a system for the monitoring of land use units subject to protection, defined as land covered by one or more of the following categories:	(b) a system for the monitoring of land use units subject to protection, defined as land covered by one or more of the following categories:	
Annex III, first paragraph, amending provision, first paragraph, point (b), first indent				
322	- Land with a high biodiversity value as defined in Article 29(3) of Directive 2018/2001;	- Land with a high biodiversity value as defined in Article 29(3) of Directive 2018/2001;	- Land with a high biodiversity value as defined in Article 29(3) of Directive 2018/2001;	
Annex III, first paragraph, amending provision, first paragraph, point (b), second				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
indent				
323	<p>- Sites of Community Importance and Special Areas of Conservation as defined by Article 4 of Council Directive 92/43/EEC¹ and land units outside of these which are subject to protection and conservation measures under Article 6(1) and (2) of that Directive in order to meet site conservation objectives;</p> <p>_____</p> <p>1. Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).</p>	<p>- Sites of Community Importance and Special Areas of Conservation as defined by Article 4 of Council Directive 92/43/EEC¹ and land units outside of these which are subject to protection and conservation measures under Article 6(1) and (2) of that Directive in order to meet site conservation objectives;</p> <p>_____</p> <p>1. Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).</p>	<p>- Sites of Community Importance and Special Areas of Conservation as defined by Article 4 of Council Directive 92/43/EEC¹ and land units outside of these which are subject to protection and conservation measures under Article 6(1) and (2) of that Directive in order to meet site conservation objectives;</p> <p>_____</p> <p>1. Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).</p>	
Annex III, first paragraph, amending provision, first paragraph, point (b), third indent				
324	<p>- Breeding sites and resting places of the species listed in Annex IV to Directive 92/43/EEC which are subject to protection measures under Article 12 of that Directive;</p>	<p>- Breeding sites and resting places of the species listed in Annex IV to Directive 92/43/EEC which are subject to protection measures under Article 12 of that Directive;</p>	<p>- Breeding sites and resting places of the species listed in Annex IV to Directive 92/43/EEC which are subject to protection measures under Article 12 of that Directive;</p>	
Annex III, first paragraph, amending provision, first paragraph, point (b), fourth indent				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
indent				
325	<p>- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC which are found outside sites of Community importance or special areas of conservation and which contribute to these habitats and species reaching favourable conservation status under Article 2 of that Directive or which can be made subject to preventive and remedial measures under Directive 2004/35/EC¹;</p> <p>_____</p> <p>1. Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ L 143, 30.4.2004, p. 56).</p>	<p>- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC which are found outside sites of Community importance or special areas of conservation and which contribute to these habitats and species reaching favourable conservation status under Article 2 of that Directive or which can be made subject to preventive and remedial measures under Directive 2004/35/EC¹;</p> <p>_____</p> <p>1. Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ L 143, 30.4.2004, p. 56).</p>	<p>- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC which are found outside sites of Community importance or special areas of conservation and which contribute to these habitats and species reaching favourable conservation status under Article 2 of that Directive or which can be made subject to preventive and remedial measures under Directive 2004/35/EC¹;</p> <p>_____</p> <p>1. Directive 2004/35/EC of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ L 143, 30.4.2004, p. 56).</p>	
Annex III, first paragraph, amending provision, first paragraph, point (b), fifth indent				
326	- Special protection areas classified under Article 4 of	- Special protection areas classified under Article 4 of	- Special protection areas classified under Article 4 of	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>Directive 2009/147/EEC of the European Parliament and of the Council¹ and the land units outside of these which are subject to protection and conservation measures under Article 4 of Directive 2009/147/EEC and Article 6(2) of Directive 92/43/EEC in order to meet site conservation objectives;</p> <p>_____</p> <p>1. Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7).</p>	<p>Directive 2009/147/EEC of the European Parliament and of the Council¹ and the land units outside of these which are subject to protection and conservation measures under Article 4 of Directive 2009/147/EEC and Article 6(2) of Directive 92/43/EEC in order to meet site conservation objectives;</p> <p>_____</p> <p>1. Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7).</p>	<p>Directive 2009/147/EEC of the European Parliament and of the Council¹ and the land units outside of these which are subject to protection and conservation measures under Article 4 of Directive 2009/147/EEC and Article 6(2) of Directive 92/43/EEC in order to meet site conservation objectives;</p> <p>_____</p> <p>1. Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7).</p>	
Annex III, first paragraph, amending provision, first paragraph, point (b), sixth indent				
327	<p>- Land units which are subject to measures for the preservation of birds reported as being not in secure status under Article 12 of Directive 2009/147/EC in order to fulfil the requirement under Article 4(4), second sentence of that Directive to strive to avoid pollution and habitat deterioration or fulfil the requirement under Article 3 of that Directive to</p>	<p>- Land units which are subject to measures for the preservation of birds reported as being not in secure status under Article 12 of Directive 2009/147/EC in order to fulfil the requirement under Article 4(4), second sentence of that Directive to strive to avoid pollution and habitat deterioration or fulfil the requirement under Article 3 of that Directive to</p>	<p>- Land units which are subject to measures for the preservation of birds reported as being not in secure status under Article 12 of Directive 2009/147/EC in order to fulfil the requirement under Article 4(4), second sentence of that Directive to strive to avoid pollution and habitat deterioration or fulfil the requirement under Article 3 of that Directive to</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	preserve, maintain a sufficient diversity and area of habitats for bird species;	preserve, maintain a sufficient diversity and area of habitats for bird species;	preserve, maintain a sufficient diversity and area of habitats for bird species;	
Annex III, first paragraph, amending provision, first paragraph, point (b), seventh indent				
328	- Any other habitats which the Member State designates for equivalent purposes to those laid down in Directive 92/42/EEC and 2009/147/EC;	- Any other habitats which the Member State designates for equivalent purposes to those laid down in Directive 92/42/EEC and 2009/147/EC;	- Any other habitats which the Member State designates for equivalent purposes to those laid down in Directive 92/42/EEC and 2009/147/EC;	
Annex III, first paragraph, amending provision, first paragraph, point (b), eighth indent				
329	- Land units subject to measures required to protect and ensure the non-deterioration of the ecological status of those bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC of the European Parliament and of the Council ¹ ; _____	- Land units subject to measures required to protect and ensure the non-deterioration of the ecological status of those bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC of the European Parliament and of the Council ¹ ; _____	- Land units subject to measures required to protect and ensure the non-deterioration of the ecological status of those bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC of the European Parliament and of the Council ¹ ; _____	
	1. Directive 2000/60/EC of the European Parliament and of the Council of 23	1. Directive 2000/60/EC of the European Parliament and of the Council of 23	1. Directive 2000/60/EC of the European Parliament and of the Council of 23	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).	October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).	October 2000 establishing a framework for Community action in the field of water policy (OJ L 327, 22.12.2000, p. 1).	
Annex III, first paragraph, amending provision, first paragraph, point (b), ninth indent				
330	<p>- Natural flood plains or areas for the retention of flood water protected by Member States in relation to flood risk management under Directive 2007/60/EC of the European Parliament and of the Council¹;</p> <p>_____</p> <p>1. Directive 2007/60/EC of the European Parliament and of the Council of 23 October 2007 on the assessment and management of flood risks (OJ L 288, 6.11.2007, p. 27).</p>	<p>- Natural flood plains or areas for the retention of flood water protected by Member States in relation to flood risk management under Directive 2007/60/EC of the European Parliament and of the Council¹;</p> <p>_____</p> <p>1. Directive 2007/60/EC of the European Parliament and of the Council of 23 October 2007 on the assessment and management of flood risks (OJ L 288, 6.11.2007, p. 27).</p>	<p>- Natural flood plains or areas for the retention of flood water protected by Member States in relation to flood risk management under Directive 2007/60/EC of the European Parliament and of the Council¹;</p> <p>_____</p> <p>1. Directive 2007/60/EC of the European Parliament and of the Council of 23 October 2007 on the assessment and management of flood risks (OJ L 288, 6.11.2007, p. 27).</p>	
Annex III, first paragraph, amending provision, first paragraph, point (b), tenth indent				
330a		<u>- The protected areas designated by Member States in order to</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>achieve the protected areas targets;</u>		
Annex III, first paragraph, amending provision, first paragraph, point (c), introductory part				
331	(c) a system for the monitoring of land use units subject to restoration, defined as land covered by one or more of the following categories:	(c) a system for the monitoring of land use units subject to restoration, defined as land covered by one or more of the following categories:	(c) a system for the monitoring of land use units subject to restoration, defined as land covered by one or more of the following categories:	
Annex III, first paragraph, amending provision, first paragraph, point (c), first indent				
332	- Sites of community importance, special areas of conservation and special protection areas as described in point (b) above, together with the land units outside of these which have been identified as in need of restoration or compensatory measures aimed at meeting site conservation objectives;	- Sites of community importance, special areas of conservation and special protection areas as described in point (b) above, together with the land units outside of these which have been identified as in need of restoration or compensatory measures aimed at meeting site conservation objectives;	- Sites of community importance, special areas of conservation and special protection areas as described in point (b) above, together with the land units outside of these which have been identified as in need of restoration or compensatory measures aimed at meeting site conservation objectives;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex III, first paragraph, amending provision, first paragraph, point (c), second indent				
333	- The habitats of wild bird species referred to in Article 4(2) of Directive 2009/147/EC or listed in Annex I thereto, which are found outside of special protection areas and which have been identified as in need of restoration measures for purposes of Directive 2009/147/EC;	- The habitats of wild bird species referred to in Article 4(2) of Directive 2009/147/EC or listed in Annex I thereto, which are found outside of special protection areas and which have been identified as in need of restoration measures for purposes of Directive 2009/147/EC;	- The habitats of wild bird species referred to in Article 4(2) of Directive 2009/147/EC or listed in Annex I thereto, which are found outside of special protection areas and which have been identified as in need of restoration measures for purposes of Directive 2009/147/EC;	
Annex III, first paragraph, amending provision, first paragraph, point (c), third indent				
334	- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC outside sites of Community importance or special areas of conservation and identified as in need of restoration measures for purposes of the achievement of favourable conservation status	- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC outside sites of Community importance or special areas of conservation and identified as in need of restoration measures for purposes of the achievement of favourable conservation status	- The natural habitats listed in Annex I to Directive 92/43/EEC and the habitats of species listed in Annex II to Directive 92/43/EEC outside sites of Community importance or special areas of conservation and identified as in need of restoration measures for purposes of the achievement of favourable conservation status	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	under Directive 92/43/EEC and/or identified as in need of remedial measures for purposes of Article 6 of Directive 2004/35/EC;	under Directive 92/43/EEC and/or identified as in need of remedial measures for purposes of Article 6 of Directive 2004/35/EC;	under Directive 92/43/EEC and/or identified as in need of remedial measures for purposes of Article 6 of Directive 2004/35/EC;	
Annex III, first paragraph, amending provision, first paragraph, point (c), fourth indent				
335	- Areas identified as in need of restoration according to a nature restoration plan applicable in a Member State;	- Areas identified as in need of restoration <u>or that are subject to measures for ensuring their non-deterioration</u> according to a nature restoration plan applicable in a Member State;	- Areas identified as in need of restoration according to a nature restoration plan applicable in a Member State;	
Annex III, first paragraph, amending provision, first paragraph, point (c), fifth indent				
336	- Land units subject to measures required to restore to good ecological status the bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC, or measures required to restore such bodies to high ecological status where required by law;	- Land units subject to measures required to restore to good ecological status the bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC, or measures required to restore such bodies to high ecological status where required by law;	- Land units subject to measures required to restore to good ecological status the bodies of surface water referred to in Article 4(iii) of Directive 2000/60/EC, or measures required to restore such bodies to high ecological status where required by law;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex III, first paragraph, amending provision, first paragraph, point (c), sixth indent				
337	- Land units subject to measures for the recreation and restoration of wetland areas, as referred to in Annex VI.B(vii) of Directive 2000/60/EC;	- Land units subject to measures for the recreation and restoration of wetland areas, as referred to in Annex VI.B(vii) of Directive 2000/60/EC;	- Land units subject to measures for the recreation and restoration of wetland areas, as referred to in Annex VI.B(vii) of Directive 2000/60/EC;	
Annex III, first paragraph, amending provision, first paragraph, point (c), seventh indent				
338	- Areas in need of ecosystem restoration so as to achieve good ecosystem condition in accordance with Regulation (EU) 2020/852 of the European Parliament of the Council ¹ ; 1. Regulation (EU) 2020/852 of the European Parliament of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).	- Areas in need of ecosystem restoration so as to achieve good ecosystem condition in accordance with Regulation (EU) 2020/852 of the European Parliament of the Council ¹ ; 1. Regulation (EU) 2020/852 of the European Parliament of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).	- Areas in need of ecosystem restoration so as to achieve good ecosystem condition in accordance with Regulation (EU) 2020/852 of the European Parliament of the Council ¹ ; 1. Regulation (EU) 2020/852 of the European Parliament of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (OJ L 198, 22.6.2020, p. 13).	
Annex III, first paragraph, amending provision, first paragraph, point (d), introductory part				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
339	(d) a system for the monitoring of land use units with high climate risk:	(d) a system for the monitoring of land use units with high climate risk:	(d) a system for the monitoring of land use units with high climate risk:	
Annex III, first paragraph, amending provision, first paragraph, point (d), first indent				
340	- Areas subject to compensation for natural disturbances under paragraph 5 of Article 13b of Regulation (EU) 2018/841	- Areas subject to compensation for natural disturbances under paragraph 5 of Article 13b of Regulation (EU) 2018/841	- Areas subject to compensation for natural disturbances under paragraph 5 of Article 13b of Regulation (EU) 2018/841	
Annex III, first paragraph, amending provision, first paragraph, point (d), second indent				
341	- Areas referred to in Article 5(1) of Directive 2007/60/EC	- Areas referred to in Article 5(1) of Directive 2007/60/EC	- Areas referred to in Article 5(1) of Directive 2007/60/EC	
Annex III, first paragraph, amending provision, first paragraph, point (d), third indent				
342	- Areas identified in the Member States' national adaptation strategy with high natural and man-made risks, subject to climate-related disaster risk reduction actions.	- Areas identified in the Member States' national adaptation strategy with high natural and man-made risks, subject to climate-related disaster risk reduction actions.	- Areas identified in the Member States' national adaptation strategy with high natural and man-made risks, subject to climate-related disaster risk reduction actions.	
Annex III, first paragraph, amending provision, first paragraph, point (da)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
342a		<u><i>(da) a system for the monitoring of soil carbon stocks, using, inter alia, annual Land use/cover area frame statistical survey (LUCAS) datasets.</i></u>		
Annex III, first paragraph, amending provision, second paragraph				
343	The greenhouse gas inventory shall enable the exchange and integration of data between the electronic databases and the geographic information systems.	The greenhouse gas inventory shall enable the exchange and integration of data between the electronic databases and the geographic information systems, <u><i>as well as their comparability and public accessibility.</i></u>	The greenhouse gas inventory shall, where applicable , enable the exchange and integration of data between the electronic databases and the geographic information systems.	
Annex III, first paragraph, amending provision, third paragraph				
344	For the period 2021-2025, Tier 1 methodology in accordance with the 2006 IPCC guidelines for national GHG inventories. For emissions and removals for a carbon pool that accounts for at least 25-30 % of emissions or removals in a source or sink category which is prioritised within	For the period 2021-2025, Tier 1 methodology in accordance with the 2006 IPCC guidelines for national GHG inventories, <u><i>its 2013 Supplement and its 2019 Refinement.</i></u> For emissions and removals for a carbon pool that accounts for at least 25-30 % of emissions or removals in a source	For the period 2021-2025, Member States may use Tier 1 methodology methodologies in accordance with the 2006 IPCC guidelines for national GHG inventories. For emissions and removals except for a carbon pool that accounts for at least 25-30 % of emissions or removals in a	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	a Member State's national inventory system because its estimate has a significant influence on a country's total inventory of GHGs in terms of the absolute level of emissions and removals, the trend in emissions and removals, or the uncertainty in emissions and removals in the land use categories, and from 2026 for all carbon pool emission and removal estimates, at least Tier 2 methodology in accordance with the 2006 IPCC guidelines for national GHG inventories.	or sink category which is prioritised within a Member State's national inventory system because its estimate has a significant influence on a country's total inventory of GHGs in terms of the absolute level of emissions and removals, the trend in emissions and removals, or the uncertainty in emissions and removals in the land use categories, and from 2026 for all carbon pool emission and removal estimates, at least Tier 2 methodology in accordance with the 2006 IPCC guidelines for national GHG inventories, its 2013 Supplement and its 2019 Refinement .	source or sink category which is prioritised within a Member State's national inventory system because its estimate has a significant influence on a country's total inventory of GHGs in terms of the absolute level of emissions and removals, the trend in emissions and removals, or the uncertainty in emissions and removals in the land use categories, and from 2026 for all carbon pool emission and removal estimates, in which case at least Tier 2 methodology methodologies in accordance with the 2006 IPCC guidelines for national GHG inventories shall be used.	
Annex III, first paragraph, amending provision, fourth paragraph				
345	Member States shall from 2026 for all carbon pool emission and removal estimates falling in areas of high carbon stock land use units referred to in point (c) above, areas of land use units under protection or under restoration referred to in points (d) and (e) above, and areas of land use units under high future	Member States shall from 2026 for all carbon pool emission and removal estimates falling in areas of high carbon stock land use units referred to in point (c) above, areas of land use units under protection or under restoration referred to in points (d) and (e) above, and areas of land use units under high future	Member States shall from 2026 for all carbon pool emission and removal estimates falling in areas of high carbon stock land use units referred to in point (e) above, areas of land use units under protection or under restoration referred to in points (d) and (e) above, and areas of land use units under high future	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	climate risks referred to in point (f) above, apply Tier 3 methodology, in accordance with the 2006 IPCC guidelines for national GHG inventories.' "	climate risks referred to in point (f) above, apply Tier 3 methodology, in accordance with the 2006 IPCC guidelines for national GHG inventories. ² , its 2013 Supplement and its 2019 Refinement .	climate risks referred to in point (f) above, From the greenhouse gas inventory submission in 2028 onwards, Member States shall use at least Tier 2 methodologies in accordance with the 2006 IPCC guidelines for national GHG inventories and are encouraged to apply Tier 3 methodologymethodologies , in accordance with the 2006 IPCC guidelines for national GHG inventories. ² "	

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulations (EU) 2018/841 as regards the scope, simplifying the compliance rules, setting out the targets of the Member States for 2030 and committing to the collective achievement of climate neutrality by 2035 in the land use, forestry and agriculture sector, and (EU) 2018/1999 as regards improvement in monitoring, reporting, tracking of progress and review (Text with EEA relevance)

2021/201 (COD)

ANNEX II

COMMISSION PROPOSAL

The following Annex IIa to Regulation (EU) 2018/841 is inserted:

‘Annex IIa

The Union target and the national targets of the Member States of net greenhouse gas removals pursuant to Article 4(2) to be achieved in 2030

Member State	Value of the net greenhouse gas emissions reduction in kt of CO₂ equivalent in 2030
Belgium	-1 352
Bulgaria	-9 718
Czechia	-1 228
Denmark	5 338
Germany	-30 840
Estonia	-2 545
Ireland	3 728
Greece	-4 373
Spain	-43 635
France	-34 046
Croatia	-5 527
Italy	-35 758
Cyprus	-352
Latvia	-644
Lithuania	-4 633
Luxembourg	-403
Hungary	-5 724
Malta	2
Netherlands	4 523
Austria	-5 650
Poland	-38 098

Portugal	-1 358
Romania	-25 665
Slovenia	-146
Slovakia	-6 821
Finland	-17 754
Sweden	-47 321
EU-27	-310 000

EP MANDATE

The following Annex IIa to Regulation (EU) 2018/841 is inserted:

‘Annex IIa

The Union target and the national targets of the Member States of net greenhouse gas removals pursuant to article 4(2) to be achieved in 2030

Member State	Value of the net greenhouse gas emissions reduction in kt of CO ₂ equivalent in 2030
Belgium	<i>At least</i> -1 352
Bulgaria	<i>At least</i> -9 718
Czechia	<i>At least</i> -1 228
Denmark	<i>At least</i> 5 338
Germany	<i>At least</i> -30 840
Estonia	<i>At least</i> -2 545
Ireland	<i>At least</i> 3 728
Greece	<i>At least</i> -4 373
Spain	<i>At least</i> -43 635
France	<i>At least</i> -34 046
Croatia	<i>At least</i> -5 527
Italy	<i>At least</i> -35 758
Cyprus	<i>At least</i> -352
Latvia	<i>At least</i> -644
Lithuania	<i>At least</i> -4 633
Luxembourg	<i>At least</i> -403
Hungary	<i>At least</i> -5 724
Malta	<i>At least</i> 2
Netherlands	<i>At least</i> 4 523
Austria	<i>At least</i> -5 650
Poland	<i>At least</i> -38 098
Portugal	<i>At least</i> -1 358
Romania	<i>At least</i> -25 665
Slovenia	<i>At least</i> -146
Slovakia	<i>At least</i> -6 821
Finland	<i>At least</i> -17 754
Sweden	<i>At least</i> -47 321
EU-27	<i>At least</i> -310 000

COUNCIL MANDATE

The following Annex IIA to Regulation (EU) 2018/841 is inserted:

‘Annex IIA

The Union target (**column D**), the average greenhouse gas inventory data for the years 2016, 2017 and 2018 (**column B**) and the national targets of the Member States (**column C**) pursuant to Article 4(2) to be achieved in 2030

A	B	C	D
Member State	The average greenhouse gas inventory data for the years 2016, 2017 and 2018 (kt of CO2 equivalent), 2020 submission	Member State targets, 2030 (kt of CO2 equivalent)	Value of the greenhouse gas net removals in (kt of CO2 equivalent) in 2030, 2020 submission (Columns B+C)
Belgium	-1 032	-320	-1 352
Bulgaria	-8 554	-1 163	-9 718
Czechia	-401	-827	-1 228
Denmark	5 779	-441	5 338
Germany	-27 089	-3 751	-30 840
Estonia	-2 112	-434	-2 545
Ireland	4 354	-626	3 728
Greece	-3 219	-1 154	-4 373
Spain	-38 326	-5 309	-43 635
France	-27 353	-6 693	-34 046
Croatia	-4 933	-593	-5 527
Italy	-32 599	-3 158	-35 758
Cyprus	-289	-63	-352
Latvia	-6	-639	-644
Lithuania	-3 972	-661	-4 633
Luxembourg	-376	-27	-403
Hungary	-4 791	-934	-5 724
Malta	4	-2	2
Netherlands	4 958	-435	4 523
Austria	-4 771	-879	-5 650
Poland	-34 820	-3 278	-38 098
Portugal	-390	-968	-1 358
Romania	-23 285	-2 380	-25 665
Slovenia	67	-212	-146
Slovakia	-6 317	-504	-6 821
Finland	-14 865	-2 889	-17 754
Sweden	-43 366	-3 955	-47 321
EU-27/Union	-267 704	-42 296	-310 000